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ABSTRACT

Three papers are presented on the benefits and costs of providing supported employment programs in Illinois for persons with disabilities. An introductory section, by Ronald W. Conley, explains the need for and use of cost-benefit analysis, the population in need of supported employment, and some methodological considerations. The three papers are: (1) "Benefit-Cost Analysis of Supported Employment in Illinois: A Statewide Evaluation" (Jeffrey Tines et al.), an assessment of program cost effectiveness during the first year of operation of a statewide program; (2) "Comment on Benefit-Cost Analysis of Supported Employment Programs" (Ronald W. Conley), a reflection on the validity of the quantitative analysis of first-year costs and benefits; and (3) "Longitudinal Benefit-Cost Analysis of Supported Employment Programs" (Jeffrey Tines et al.), which introduces a longitudinal approach to evaluating the Illinois program. Appended materials include: (1) supported employment program evaluation forms, with instructions, for gathering information on worker characteristics, worker finances, worker training and follow-up, worker employment, job development (project data), and cost effectiveness (project data); and raw monthly data for each of 394 workers in the program during its first year. (MSE)

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Supported Employment in Illinois: Benefits versus Costs

Volume 5

Jeffrey Tines
Frank R. Rusch
Wendy B. McCaughrin

With an Introduction by
Ronald W. Conley

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The following principles guide our research related to the education and employment of youth and adults with specialized education, training, employment, and adjustment needs.

- Individuals have a basic right to be educated and to work in the environment that least restricts their right to learn and interact with other students and persons who are not handicapped.
- Individuals with varied abilities, social backgrounds, aptitudes, and learning styles must have equal access and opportunity to engage in education and work, and life-long learning.
- Education experiences must be planned, delivered, and evaluated based upon the unique abilities, social backgrounds, and learning styles of the individual.
- Agencies, organizations, and individuals from a broad array of disciplines and professional fields must effectively and systematically coordinate their efforts to meet individual education and employment needs.
- Individuals grow and mature throughout their lives requiring varying levels and types of educational and employment support.
- The capability of an individual to obtain and hold meaningful and productive employment is important to the individual's quality of life.
- Parents, advocates, and friends form a vitally important social network that is an instrumental aspect of education, transition to employment, and continuing employment.

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Benefits versus Costs
Volume 5

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and

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The Secondary Transition Intervention Effectiveness Institute
University of Illinois at Urbana-Champaign

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Introduction

Ronald W. Conley

The focus of the papers in this monograph is on comparing the benefits and costs of providing supported employment programs in Illinois. Benefit-cost analysis is sometimes regarded as complicated and mysterious and usually better left for economists to perform. Although we will use the term _benefit-cost_ throughout this paper, it should be noted that the term _evaluation_ is, for all intents and purposes, synonymous with benefit-cost.

Although it cannot be denied that some of the _techniques_ of calculating benefits and costs may appear complicated and mysterious (and after reading the papers in this monograph, how could it be denied), the basic concept underlying benefit-cost analysis is simplicity itself. In fact, everyone is more or less continually making comparisons of benefits and costs, although it must be stressed that our estimates of benefits and costs are frequently intuitive and subjective.

For example, persons who decide to read the papers in this monograph are incurring significant costs, for example, the cost of purchasing the monograph and the sacrifice of other activities that could be carried out if the monograph were not read. Persons who read these papers would not decide to incur these costs if they did not believe (or hope) that the benefits of their efforts would exceed the costs they incur and expect that increased understanding of the benefits and costs of supported employment will currently or in the future help them to achieve their goals.

What benefit-cost analysts try to do is make the process of comparing benefits and costs less intuitive and judgmental by making calculations based on actual observed data. In fact, these benefit-cost calculations have a direct parallel in business; all businesses rigorously prepare income statements by comparing revenues (benefits) and costs.

Unfortunately, it is much more difficult to compare benefits and costs of publicly funded programs, and in particular of those that provide care and treatment to persons who are disabled. The difficulty is not that the outcomes of privately produced goods are different from publicly produced goods. After all, people purchase privately produced goods in the expectation that those goods and services will improve health, enhance morale, and in many other ways enhance the quality and general enjoyment of life, which are the same reasons for which public programs are funded. The reason that it is more difficult to conduct benefit-cost analyses of public programs is that we have little data from which to estimate the value of the benefits of these programs, primarily because most public programs do not have outputs with a generally agreed upon, market-determined value. In fact, we usually have little idea of the values placed on these publicly produced goods and services by their consumers and the general public. Another reason for lack of data is that we do not try very hard to collect useful information. In consequence, our decisions on whether or not to fund these decisions are based on good intentions and intuitive judgments about the value of the benefits of these programs.

Programs that assist persons to return to work are the major exception to this rule. In fact, benefit-cost analyses are frequently conducted and the findings used to justify the budgets of programs that assist persons with disabilities to return to work. They are rarely used to defend other human service programs for two reasons: Unlike other human service goals, employment has a benefit -- earnings -- that is relatively noncontroversial because it is determined by market forces and that is measured in the same numeraire that is used to to measure costs, dollars. Thus direct comparisons can be made of the relative values of benefits and costs that cannot be made in the case of benefits from other human service programs that do not have a value determined in the market. In addition, we are more likely to collect earnings information, although even here available information is far from what it could or should be.

The second reason for the popularity of benefit-cost analyses is that they provide an almost unquestionable justification for a program if: (a) the benefits are greater than the costs, and (b) people have confidence in the reliability of the data. Even though wages are an observable, market-determined value, there is still considerable controversy about the accuracy and reliability of benefit-cost analyses of programs that assist persons with disabilities to return to work.

Consequences

The lack of accurate and comprehensive data with which to conduct rigorous evaluations of human service programs, whether employment related or not, is socially irresponsible. It is certain to lead to continuing arguments over whether human service programs should be funded, and at what level they should be funded.

This failure to collect data is unnecessary and disgraceful. We assert two basic principles concerning the funding of public programs. First, public programs should never be funded unless the types of benefits that can be expected are clearly described, for example, increased employment or enhanced sense of self-worth. Second, once these benefits are defined, they always can, and should be measured. This is not to say that measurement is always easy. For example, it may require an extensive battery of psychological tests to measure increases in well-being. In addition, the measures of benefits may not always be as accurate and precise as would be desired. And collection of data may be expensive, although these costs can be held in check by sampling the universe of persons who receive services rather than collecting data on every service recipient.

Nevertheless this collection and assessment of performance data should be a sine qua non of funding public programs. There is no other way to assess the effectiveness of these programs or to determine whether they should be expanded, contracted, or modified.

Importance of Benefit-cost Analysis

Why are we so insistent on devoting resources to the task of measuring the performance of public programs? It is fair to say that federal, state, and local governments habitually spend billions of dollars on programs, many of which have been operating for years without the benefit of such information. In consequence, many critical budget decisions concerning which program to fund and at what levels have been made on the basis of hunch and intuition rather than rigorous benefit-cost evaluation analyses based on reliable data showing the social benefits and costs associated with these decisions.

Let us illustrate the problems of a lack of data by considering another major change that has been taking place in types of services provided to persons with severe disabilities. For more than 25 years it has been argued that community-based residential care is superior to institutional care for almost all persons with mental retardation. Nevertheless, despite the extensive passage of time, residential care for persons with mental retardation is still characterized by public policies that direct most of the funds available for residential care into institutional care; the continued existence of large, isolated institutions; and a lack of criteria with which to determine the most appropriate types of residential care for persons with varying levels of severity of mental retardation and varying types and severity of associated physical and emotional disabilities. A major reason for this long-term floundering of public policy in the area of residential care has been the lack of a rigorous and comprehensive information system with which to evaluate the effectiveness of community-based residential care arrangements for different groups of people with mental retardation.

A comparable situation in supported employment could exist 25 years from now; most public funds for services could continue to be allocated toward work activity and adult day care centers; large numbers of adults with severe mental retardation would still be placed in nonvocational programs in order to take advantage of the availability of Federal funding policies; and there would be continued inability to determine which types of supported employment are most appropriate for different clients.

It should be noted that the main funding stream for residential care is the Federal Medicaid Intermediate Care Facilities for Persons with Mental Retardation (ICF/MR) program. Despite efforts to reform this program, which have been ongoing for at least 10 years, and despite almost universal agreement among Federal officials that the ICF/MR program should be reformed to remove existing biases against the provision of least restrictive care and against work on the part of residents of ICF/MR[1], no legislative proposal has been supported by Federal officials. The principal reasons for this lack of support have been the lack of data with which to estimate what would happen to the costs of the program under various reform proposals and the unwillingness of many advocacy groups to accept a cap on a reformed program.

Importance of an Information System

The most effective way to avert such a dismal scenario in supported employment is to develop and maintain a comprehensive information system to assess the effectiveness of supported employment. The State of Illinois is clearly one of the pioneers in this field.

The usefulness of such an information system is extensive and goes far beyond periodic benefit-cost analyses. For example, this information will assist in determining how supported employment programs are progressing, which supported employment programs are most effective for which groups of individuals, and which supported employment programs should be expanded.

These data will provide legislators with rigorous information and sometimes incontrovertible evidence on the most effective and efficient ways of expending public tax dollars. I would certainly hope that it will assist in the making of legislative decisions to shift funds from day care to supported employment (which the data indicate will be a more effective use of the money). Perhaps we can avoid the absurd predicament that we are facing in residential care where the nation has floundered for years in the effort to remove the institutional biases inherent in the ICF/MR program.

There are major problems in administering public programs at all levels of government. Although the point may be argued, public programs tend to be devoted to process rather than output and are extremely slow to adopt changes in the way they carry out their activities, unless faced with an overwhelming crisis (such as AIDS) or forced finally to accede to change in the face of massive outside pressures (such as the recent adoption of extended cash and Medicaid benefits for SSI recipients who return to jobs paying over the Substantial Gainful Activity level of earnings).

Although greatly improved information systems alone are not sufficient to give the public sector the same dynamic qualities as exist in the private sector, a more dynamic public sector cannot possibly emerge without more effective information systems.

The information system for supported employment that has been developed in Illinois is impressive. It is statewide, comprehensive, fully operational, and it is getting in on the ground floor of the supported employment movement. We should also note that the mechanism that has been developed in Illinois for collecting the information through a partnership between a public agency, the University of Ilinois, and private providers is one that has the enormous advantage of being defined and maintained by individuals eager and anxious to use the data. Perhaps we can avoid the syndrome that often occurs in information systems where vast amounts of information are collected but inadequately analyzed. Another advantage of the data system in Illinois is that it retains a strong element of flexibility -- it can change quickly to reflect changing information needs that will arise as we gain knowledge of the effectiveness of supported work programs and as the technology of providing supported work evolves.

Another issue may be raised to illustrate the importance of collecting accurate and reliable data on supported work. At present, available funds for supported employment programs are meager relative to the potential demand for supported employment services. There are, however, enormous funds potential available for supported work programs. Unfortunately, most of it is locked into non-vocationally oriented programs for adults with disabilities, that is, work activity centers, adult day care. The best way to convince the Federal Congress and State legislatures to reallocate these funds to supported employment is to provide conclusive empirical proof of the effectiveness of supported employment programs. This is the key to preventing long-term floundering in the establishment of supported employment programs in a way similar to what has occurred in residential programs.

Marginal Benefit-Cost Analysis

Benefit-cost analyses typically aggregate all estimated benefits and all estimated costs that result from all of the services provided by a particular program during a given time period, usually a year. Generally, if the estimated benefits exceed the estimated costs, the analysis concludes by asserting the program is fully justified, and sometimes it is argued that additional resources should be allocated to the program. There are, however, two major faults with this logic. First, to the degree that the data are inadequate and numerous assumptions had to be made to estimate benefits and costs, there is obviously substantial margin for error in the calculation of benefits and costs. In general, informed best estimates are preferable to having no estimates at all. However, people who use these analyses should be cognizant of the assumptions that underline them and should be prepared to defend these assumptions. Obviously, the better the information system, the less the margin of error in the estimates.

The second problem with concluding that programs should expand on the basis of a benefit-cost analysis is that the estimated benefit-cost ratio is usually an average for all clients. Such an average benefit-cost ratio does not indicate what the effect on benefits and costs would be if the program were to expand (or contract) by a small amount. For example, suppose that adding another 50 clients to a supported employment agency would result in clients who were very severely disabled, which would result in turn in higher costs and lower benefits, on average, than existed for previous clients. The overall benefit-cost ratio may still exceed one, but it would clearly decline. If costs exceeded benefits for the last group of clients, then the program should not be extended to these clients. In principle, programs should expand only if the marginal (i.e., incremental) benefits associated with the expansion are greater than the costs of the expansion (i.e., the marginal costs), and should contract if the opposite is the case, irrespective of the overall relationship of benefits to costs.

Few persons working in a program would appreciate hearing that programs should not expand or should be contracted, and we can anticipate that any such conclusions will quickly be countered with assertions that the data are faulty and that there are many types of intangible, psychological benefits that were not measured. Given the present state of the art, such observations are often reasonable.

Obviously, from a decision-making standpoint, it is the marginal benefit-cost ratio that is relevant, not the average benefit-cost ratio that is invariably calculated.

Unfortunately, although the average benefit-cost ratio for an employment program can sometimes be easily estimated, it is almost impossible to calculate a marginal benefit-cost ratio because in most cases there is no way of knowing which clients would not have been served if the program were a little smaller, or which additional clients were served because of program expansion.

The inability to calculate marginal benefit-cost ratios is frequently cited as a major weakness of benefit-cost analyses of large employment programs, such as the vocational rehabilitation program. It is, however, of much less importance when evaluating a small program in its initial stages, such as most supported employment programs, because the number of persons served in these programs is a very small percentage of the potential clientele. It can be reasonably assumed that there are many more persons with comparable levels of severe disability and comparable prospects for employment who would have benefits and costs similar to persons who are being served.

Population in Need of Supported Employment

The concept of marginal benefits and marginal costs raises critical issues about the uses to which benefit-cost calculations of supported employment should be put. Before describing these issues, we need to make the following observations about the population that might become in need of supported employment services.

First, the number of persons with severe disabilties who might someday utilize the program almost certainly numbers in the millions, many of whom are currently on income support programs such as SSI or SDI. They have a wide range of disabilities, combinations of disabilities, and levels of severity of these disabilities.

Second, there is enormous variation in the motivation and work capacities of the potential clientele for supported employment; for example, some individuals are less distractible than others, or are able to stand longer, or have greater manual dexterity.

Two consequences flow from this variation in work capacities. First, the relationship of benefits and costs will vary widely among different groups of persons served by supported employment programs. Second, the types of supported employment programs that are most suitable for one group of persons with severe disabilities may not be the most suitable for another group with different types of residual abilites. Moreover, supported employment programs that are effective in one area may not be effective in another area because of differing economic conditions, for example, the availability of transportation services, differences in the types of products that are produced. Rural areas, for example, would obviously have different transportation capacities and different types of available work than industrialized areas.

Uses of Benefit-Cost Analysis

What are the implications of these factors for the use of benefit-cost analysis? The most obvious use of benefit-cost analyses is to determine whether or not a program is worthwhile, and this is the use to which it is most often put. The second and equally important use of benefit-cost analysis is to determine whether a program should expand (or contract), that is, whether more resources should be allocated to it. The third and in many ways the most important use of benefit-cost analysis is to determine which method of service intervention is most effective for persons with different physical and mental limitations.

The second and third uses of benefit-cost analysis are sometimes referred to as the "how much" and the "how to" issues respectively. Unfortunately, in most benefit-cost analyses, these types of policy-relevant questions are ignored. Sometimes, average benefit-cost ratios are used to argue that a program should expand, but, as we have noted, this is incorrect.

In part, these "how much" and "how to" questions are omitted because they require information that is not available. Nevertheless, these are the relevant policy questions and must be considered. In the context of supported employment, there are ways of addressing these issues without formal calculations of marginal benefits and marginal costs.

We begin with two premises: first, the percentage of persons receiving supported employment services is a small percentage of the total number who could benefit from these services; and second, the mechanisms for selecting clients tends to be more random than a systematic selection of the clients most likely to succeed. If we accept these reasonable premises, then we can address both the "how much" and the "how to" problems in the context of supported work by asking if there are other people with limitations similar to those in the existing supported employment program, who would therefore be expected to do as well as current clients if provided with comparable services. In principle, this is not particularly difficult. It requires a comparison of persons in the supported employment program and persons in an alternative program such as a day care program, or a sheltered workshop program, or perhaps persons who are receiving no services at all. It is important to emphasize that these comparisons should not be made between all clients of a supported employment program and all clients of an alternative program. Instead, the comparison should ascertain if there are clients in the sheltered workshop program that could profitably be switched to the supported employment program. Similarly, there may be persons in the supported employment program who should be switched to the sheltered workshop or other nonvocational program.

This type of comparison requires that information be available on groups of clients that are as homogeneous as possible. Thus, if one type of client persistently does well and there are similar clients in sheltered workshop or other programs, then it can be presumed that these clients could be switched into the supported employment. Eventually, these reviews of benefit-cost studies should enable the development of placement criteria that describe the most efficient form of supported employment program for different groups of clients -- a very practical and important use of evaluation studies.

There are many opportunities for comparing clients in supported work programs with clients in sheltered workshop, work activity center, and adult day care programs. This approach overcomes two of the most persistent criticisms of benefit-cost studies: they do not identify the benefits and costs of expanding a program, nor do they have a reliable control group with which to determine what would have happened in the absence of the program. If clients are identified who are similar to those in the supported work program, then expanding the program to these clients should result in the additional benefits and additional costs being similar to those previously obtained. And because the alternative setting is identified, then precise measures of what earnings could be expected to be in the absence of the program will be available. This approach is viable as long as we assume that the number of clients served by supported employment programs is small relative to the total who could benefit from these programs and that the selection process is essentially random.

Note

1. The bias against least restrictive care is primarily due to the requirement that residents be in need of 24-hour-a-day care in order to qualify for Federal funding. The States can generally declare almost anyone with mental retardation in need of such care, even if they would be better off in a less restrictive situation. The bias against employment is twofold. First, with a minor exception, Medicaid will not pay for employment-related activities, but will pay for day care. In consequence, most persons in ICFs/MR are placed in day care. Second, if a resident of a Medicaid-certified facility does engage in work, all of his or her earnings, other than a special needs allowance, which is often as low as $25 per month, must be turned over to the facility to defray the cost of their care.

Benefit-Cost Analysis of Supported Employment in Illinois: A Statewide Evaluation

Jeffrey Tines, Frank R. Rusch, and Wendy B. McCaughrin

The historical precedent of segregated, sheltered employment for individuals with handicaps has been challenged by the emergence of integrated employment with support (Rusch, 1986). This new option, referred to as supported employment, has enabled persons with handicaps to be employed in integrated work settings where nonhandicapped employees perform similar work. Supported employment has been able to place and maintain at least 50% of its clients in the workforce annually (Rusch, 1986) compared to a 10% annual employment rate achieved by traditional, sheltered employment programs (U.S. Department of Labor, 1977, 1979; U.S. Congress, 1987). Although this model is relatively new, its reported effectiveness over the past 10 years (Rusch & Mithaug, 1980) has resulted in sweeping changes in federal legislation (P.L. 99-506, 1986).

The effectiveness of supported employment has often been evaluated by comparing its clients' employment rates with those achieved by sheltered employment programs. This form of program evaluation is contingent upon similarities in client populations among target programs so that any differences in program outcomes might be attributed to differing effects of the respective programs and not different populations (Noble & Conley, 1987). The conclusion that supported employment is more effective than sheltered employment programs can be drawn because supported employees' characteristics are found to be similar (i.e., disability levels of client populations) to those of sheltered employees.

But measuring the effectiveness of vocational programs, such as supported employment, in terms of employment outcome should be considered as only part of any comprehensive, evaluation procedure (Rossi, Freeman, & Wright, 1979). The economic climate of the 1980s has made it equally important to justify dollars spent on training programs even when the effectiveness of the outcome has been demonstrated (Wehman, 1986). Inflationary pressures beginning in the 1970s have led to an increasingly conservative political mood and restraint of government expenditures in the 1980s for educational and vocational programs for individuals with handicapping conditions (Braddock, 1985; Thornton, 1984).

Economic comparisons of supported employment with traditional vocational programs have been evaluated primarily through benefit-cost analysis. A benefit-cost analysis is a powerful method for demonstrating the economic efficiency of a target program such as supported employment because it allows decisionmakers to determine whether the program has a better return on the dollar than alternative programs, such as sheltered employment (Conley, 1973; Rossi et al., 1979; Thornton, 1984). Benefit-cost analysis is basically an accounting and budgeting procedure for measuring and comparing as many costs and benefits over time among programs according to the revenue perspective of the decisionmaker (Thompson, 1980).

Initial findings from benefit-cost analyses have suggested that although supported employment program costs were greater than benefits during the first years, costs decreased and benefits increased over time (Moss, Dineen, & Ford, 1986; Schneider, Rusch, Henderson, & Geske, 1982; Vogelsberg, 1986; Wehman, 1986). Employees, however, increased their net earnings during their first year of participation in supported employment (Bates & Pancsofar, 1983; Moss et al., 1986; Vogelsberg, 1986). Two longitudinal benefit-cost analyses found that although costs were initially greater than benefits during the first year, benefits began to exceed costs by the fourth year, and benefits continued to increase while costs decreased over an eight-year period (Hill et al., 1987; McCaughrin, 1988). In a study in Virginia, Hill et al. (1987) found the net benefit to the taxpayer to be $711 per client, and the net benefit to each client to be $6,815, over an eight-year period.

McCaughrin (1988) found that for every dollar invested, the taxpayer received $2.21 per year over an eight-year period for one of the original supported employment programs in Illinois begun in this country (Lagomarcino, 1986; Schutz & Rusch, 1982).

As supported employment becomes more available to individuals with handicaps, there is an increasing need to evaluate this service alternative, particularly now that entire state departments of rehabilitation include supported employment as an eligible closure. The purpose of this article is to present a benefit-cost analysis of supported employment in Illinois during the first year of operation (July 1, 1986 to June 30, 1987) from the perspectives of society, the taxpayer, and the client.

Method

Participants

From July 1, 1986 through June 30, 1987 (FY 1987) 394 individuals participated in supported employment in Illinois as part of a statewide initiative on supported employment. Vocational services were provided by 25 adult service agencies throughout the state of Illinois. Table 1 summarizes the demographic characteristics of the 394 participants. As can be seen from the table, the average age of these individuals was approximately 30 years, and 62% of the workers were male. The full-scale IQ scores of the participants ranged from 16 to 97, with a mean of 57. Participants with higher IQ scores had other disabling conditions that were physical, mental, or medical in nature.

The 394 participants in supported employment in FY 1987 were referred to this vocational program from either alternative vocational programs, schools, or the community (i.e., self-referrals). Alternative program referral served as the paradigm for comparing supported employment and alternative programs, along the dimensions of consumer characteristics as well as consumer earnings and program costs. Seventy-eight percent (307) of the individuals who received supported employment services during FY 1987 had received previous vocational training from an adult service agency, and 11% (44) had received prior training from a local special education program. Although the intent of supported employment during FY 1987 was to provide services to individuals with characteristics similar to those in Work Activity programs (i.e., individuals with moderate to severe handicaps), in reality, the characteristics of the 394 participants were similar to those typically found in Regular Work programs (i.e., individuals with mild handicaps). This should not be surprising because approximately one-third (146) of all supported employment participants exited from

Table 1

Demographic Characteristics of 394 Individuals Enrolled in the First Year of Supported Employment in Illinois

Characteristics	All Placements*	Individual	Enclave		Mobile Work Crew	Employer Terminated
			Clustered	Dispersed		
Number of Workers	394	92	171	101	30	69
Average Mean Age	30	30	29	30	33	29
Sex						
Male	244	48	109	67	20	49
Female	150	44	62	34	10	20
Race						
White	304	84	140	59	28	60
Black	68	6	19	33	2	6
Hispanic	17	0	10	7	0	3
Asian	5	2	2	1	0	0
Average Mean IQ	56	60	53	58	56	56
No/Level of MR						
Borderline	40	11	19	15	0	9
Mild	148	40	50	39	17	21
Moderate	93	17	50	23	6	16
Severe	31	0	23	5	2	4
Profound	6	0	5	1	0	2
N/A	43	14	14	12	1	15
Unreported	33	10	10	6	4	2
Previous Placement						
Adult Day Care	2	0	0	0	2	0
Work Activity	92	5	57	20	10	10
Work Adjustment Training	57	19	18	10	4	9
Skill Training	14	1	7	6	0	0
TEP	6	0	0	0	0	2
Evaluation	11	8	4	1	0	0
Vocational Development	12	1	9	1	0	7
Regular Work (Extended Employment)	146	38	48	43	15	30
Community	3	7	1	0	0	1
School/TEP	44	5	26	6	0	8
Unknown	7	0	0	0	0	2

*Multiple placement of workers among the four placement models resulted in some discrepancies when compared with the total numbers listed for all placements.

Regular Work programs and a total of 60% (236) exited from Regular Work and short-term rehabilitation programs (e.g., skill training in supported employment), whereas only a total of one quarter (94) exited from Adult Day Care and Work Activity programs. Adult Day Care (Service or Program Code 34) is a program funded by the Department of Mental Health and Developmental Disabilities that trains individuals in the development of functional skills for daily living.

The 394 workers participated in one of four placement models characteristic of supported employment in Illinois: the individual placement model, the clustered enclave model, the dispersed enclave model, and the mobile work crew model. The differences, although apparent, between the individual placement and mobile work crew models have been described in detail by Rusch, Chadsey-Rusch, & Johnson (in press). The distinction between the clustered and dispersed enclave is subtle because both refer to group placements within a single employment setting. The clustered enclave typically consists of a group of individuals who work in the same general area on the same shift and whose work is essentially interdependent (e.g., a group of five individuals who work in an assembly line that packages liquid soap). The dispersed enclave differs because it is characterized by a group of individuals who usually work on separate tasks in different locations (e.g., one fry cook, one lobby cleaner, and one cashier at the same McDonald's restaurant). Both enclaves are characterized by a job coach working full time at the job site. Approximately one-quarter of the individuals (98) were individually placed.

Across all four placement models, characteristics of the individuals who worked under the clustered enclave model most closely approximated the characteristics of the population for which this federal initiative was initially intended. This group of individuals had the lowest full-scale IQ scores across all placement models. The data demonstrated that 72% (122) of the individuals working under the clustered enclave placement model moved directly out of Work Activity programs into supported employment.

During FY 1987, 69 of the 394 individuals who participated in supported employment statewide were terminated from their jobs. The reasons for job separation ranged from economic situations in the community that resulted in job layoffs to inappropriate social behavior on the jobs. Demographically, those individuals who were terminated from supported employment were not particularly different from those who remained employed. The average age of those terminated was 29 years, and 71% (49) were male. Their mean full-scale IQ score was 56; 30% (21) had mild mental retardation, 22% (15) had secondary handicapping conditions (e.g., learning disabilities), and 43% (30) of those terminated came from regular work programs.

Data Sources

For purposes of comparison between supported employment and alternative program costs, the individual characteristics of participants in supported employment as well as their earnings were collected from data reported to the Illinois Supported Employment Project at the University of Illinois by the 25 model programs. Data on program costs, individual characteristics, monthly earnings, and hours worked for the short-term and long-term alternative programs were collected from three government agencies: the Governor's Planning Council on Developmental Disabilities, the Department of Rehabilitation Services, and the Department of Mental Health and Developmental Disabilities.

Illinois Supported Employment Project. The Illinois Supported Employment Project (ISEP) is funded to provide program evaluation results to the administrative agencies mentioned above. The source of data on supported employment for the State of Illinois resides with ISEP. This project collects data from all participating local rehabilitation agencies on worker characteristics as well as monthly information that addresses job coach efforts, co-worker involvement, and worker finances.

State agencies. Demographic data on individuals in work and day activity programs in Illinois were collected from a statewide study of this population performed by the Taylor Institute (1988) and funded by the Governor's Planning Council on Developmental Disabilities and the Department of Mental Health and Developmental Disabilities. These same data for sheltered employment and short-term evaluation and training programs were provided by the Department of Mental Health and Developmental Disabilties and the Department of Rehabilitation Services, respectively. The average earnings of individuals enrolled in these various vocational programs were collected from their respective funding agencies, the Illinois branch of the Department of Labor, and the study performed by the Taylor Institute (1988).

Benefits and Costs

Benefits and costs associated with supported employment were considered from three different perspectives. The first and most comprehensive perspective is that of society as a whole. The second perspective is that of the client and the third is that of the taxpayer. Table 2 provides an overview of benefits and costs associated with each of the three perspectives.

The perspective of society. From the perspective of society, the benefits of supported employment consisted of

Table 2

Costs and Benefits of Supported Employment Programs in Illinois from Three Perspectives

	Society	Client	Taxpayer
Benefits			
Increased earnings	yes		
Taxes paid by ISEP client			yes
Reduced public benefits to ISEP client			yes
Net client income increase		yes	
Decreased operational expenditures by alternative programs	yes		yes
Costs			
Supported Employment Programs	yes		yes
Targeted Jobs Tax Credit	yes		yes

increases in earnings resulting from employment plus the decreases in the costs of alternative (traditional) programs in which the clients would have been enrolled if they were not in supported employment. The costs of supported employment are estimated as those for program implementation plus the amount spent on targeted job tax credits for employers who provided supported employment to the client.

Social benefits were estimated on the basis of increased client earnings and decreased operational expenditures for alternative programs, an approximation of those social benefits that have been identified in the market. Other benefits, such as psychological benefits or increased community involvement, have not been included.

Total gross wages earned by all 394 workers came to $703,264, with each individual earning wages for an average of 7.2 months. Had these workers remained in alternative programs, they would have earned a total of $423,852 for the same period of time. Lost earnings from alternative programs (Table 3) were determined from monthly earnings for individuals from Adult Day Care and Work Activities Programs based on the findings of the Taylor Institute study (1988). For the remaining alternative programs, earnings were based on average hourly wages and average number of hours worked per week derived from data collected by the U. S. Department of Labor. Lost earnings for each alternative program were

Table 3

Increased Earnings for 394 Supported Employment Workers in Illinois during FY 1987

Program	N	
Supported Employment Earnings		$703,264
Alternative Program Earnings		
Adult Day Care[a]	2	233
Work Activities Program[b]	92	23,933
Regular Work or Extended Employment[c]	146	210,997
Work Adjustment Training[d]	57	72,132
Skill Training[e]	14	17,716
Vocational Development[f]	12	14,018
Evaluation[g]	11	11,681
Transitional Employment[h]	6	15,051
School or Community[j]	54	58,091
Total	394	$423,852
Increased Earnings	394	$279,412

[a] Referred to as Developmental Training I in Illinois: individuals in Developmental Training I programs earn on the average $16.21 per month (Taylor Institute, 1988). This monthly earnings was multiplied by 7.2 months worked to estimate the average earnings that an individual in this sheltered program would have earned. These earnings were then multiplied by the number of individuals who exited from this alternative program (N = 2).

[b] Referred to as Developmental Training II in Illinois: individuals in Developmental Training II programs earn on the average $36.13 per month (Taylor Institute, 1988).

This monthly earnings was multiplied by 7.2 months worked to estimate the average earnings that an individual in this sheltered program would have earned. These earnings were then multiplied by the number of individuals who exited from this alternate program (N = 92).

[c] Regular work or extended employment earnings: Average hourly wage of $1.93 x average number of hours worked per week of 26 x 4 weeks x 7.2 months.

[d] Work adjustment training earnings: Avearge hourly wage of $1.69 x averge number of hours worked per week of 26 x 4 weeks x 7.2 months.

[e] Skill training earnings: Average hourly wage of $1.69 x average number of hours worked per week of 26 x 4 weeks x 7.2 months.

[f] Vocational development earnings: Average hourly wage of $1.56 x average number of hours worked per week of 26 x 4 weeks x 7.2 months.

[g] Evaluation earnings: Average hourly wage of $1.56 x average number of hours worked per week of 16 x 4 weeks x 7.2 months.

[h] Transitional employment program earnings: Average hourly wage of $3.35 x average number of hours worked per week of 26 x 4 weeks x 7.2 months.

[j] School or community earnings are based on the average of the above programs. Individuals exiting schools or coming from the community usually become part of some program and earn wages through local adult service agency (McCaughrin, 1988).

prorated for 7.2 months, the average number of months the 394 participants received earnings during FY 87. Earnings were then aggregated. Individuals were able to increase their earnings by $279,412 by participating in supported employment during FY 1987.

Savings in alternative program expenditures were estimated by identifying the alternative programs that individuals exited from, and then assigning the rate per individual at which each program was reimbursed based upon rates reported by the Department of Rehabilitation Services (DORS) and the Department of Mental Health and Developmental Disabilities (DMHDD). The alternative vocational programs funded by DMHDD included Adult Day Care, Work Activities, Regular Work (Extended Employment), and Vocational Development. Those programs funded by DORS included Skills Training, Evaluation Work Adjustment Training, and Transitional Employment Programs (TEP) (Table 4). Average yearly program savings were prorated to reflect the 7.2 month average of individuals' participation in supported employment.

The social cost of supported employment in Illinois was estimated on the basis of three funding sources: federal and state monies received by each of the 25 rehabilitation agencies from the Illinois Department of Rehabilitation Services (DORS) and the Illinois Department of Mental Health

Table 4

Savings in Alternative Programs for 394 Supported Employment Workers in Illinois during FY 1987

Vocational Program	N	Cost for 12 Months	Cost for 7.2 Months
Adult Day Care	2	$ 9,042	$ 5,425
Work Activities	92	400,487	240,292
Work Adjustment Training	57	277,404	166,442
Regular Work	146	455,343	273,206
Skill Training	14	79,176	47,506
Transitional Employment(TEP)	6	44,304	26,582
Evaluation	11	62,318	37,391
Vocational Development	12	74,304	44,582
School or Community[a]	54	222,750	133,650
TOTAL	394	$1,625,128	$975,075

[a] Forty-four individuals exited from secondary school programs. Ten individuals had just become clients in their local adult service agencies. If supported employment had not been available, they would most likely have been placed in one of the above alternative programs. Hence, an average of the alternative program cost was used.

and Developmental Disabilities (DMHDD) that were earmarked specifically for supported employment, and funds awarded to rehabilitation agencies from local funding agencies (e.g., Community Mental Health 708 Board) that were used specifically by all participating programs for supported employment. These monies were identified by examining the annual budgets of all agencies providing supported employment savings. Total program costs aggregated from these three funding sources came to $1,632,229.

The Targeted Jobs Tax Credit program (TJTC) provides a federal income tax credit of 40% of the first $6,000 paid to each eligible employee during his or her first year of employment. This amount is credited against the employer's tax liability. During FY 1987, 56 supported employment participants qualified for the TJTC program. Costs to the taxpayer and society were $36,523.

The perspective of the client. From the perspective of the individual clients the primary monetary benefit was the net increase in income of $154,817, which was estimated by subtracting taxes withheld and decreases in government subsidies from the estimated increased earnings of the clients.

Total taxes withholding amounted to $98,457, including federal and state taxes as well as FICA (Social Security) as reported monthly to the Illinois Supported Employment Project by the 25 participating agencies. For most of the 394 individuals, this was the first time in their lives taxes had been withheld; no taxes had been deducted in their alternative program placement.

Decreased governmental subsidies were defined as any reductions in benefits experienced by participating individuals and amounted to $26,138. Government subsidies included Social Security Income (SSI), Social Security Disability Income (SSDI), Public Aid (PA), Medicaid, and Aid to Dependent Children (ADC). Reductions were calculated for each individual by comparing monthly benefits received before entering supported employment with the monthly benefits received while the individual was in supported employment.

The perspective of the taxpayer. The third perspective was that of the taxpayer.

Benefits from this perspective were estimated by defining (a) the increase in taxes paid by the 394 supported employees ($98,457), (b) the reduction in government subsidies ($26,138), and (c) the savings in operational expenditures for alternative programs ($975,075).

Costs were the same as those from society's perspective: the cost of the supported employment programs ($1,632,229) and reimbursement to employers through the Targeted Jobs Tax Credit Program ($36,523).

Results

Benefits and costs from the perspectives of society, the client, and the taxpayer are summarized in Table 5.

Benefit-cost Analysis from Society's Perspective

Total societal benefits were $1,254,487 after adding (a) the increase in earnings ($279,412) and (b) the decrease in operational expenditures by alternative programs ($975,075). Total costs to society were $1,668,752, including (a) supported employment program costs ($1,632,229) and (b) Targeted Job Tax Credit ($36,523). For the first complete fiscal year (FY87), the net social costs (i.e., the difference between social benefits and social costs of supported employment in Illinois were greater than social benefits for this program by $414,265. A benefit-cost ratio of 0.75 indicated that for every $1.00 spent, the return to society was $.75 during FY 87.

Benefit-cost Analysis from the Client's Perspective

Because clients assumed none of the operational costs of the program, their net benefits were equivalent to the net increase in their earnings ($154,817). Net client income was derived by subtracting (a) lost sheltered earnings ($423,852), (b) taxes withheld ($98,457), and (c) lost government subsidies ($26,138) from their gross wages

Table 5

Benefit-cost Analysis of Supported Employment Programs in Illinois

	Society	Client	Taxpayer
Benefits			
Increased earnings	279,412		
Taxes paid			98,457
Reduced public benefits			26,138
Net client income increase		154,817	
Decreased operational expenditures by alternative programs	975,075		975,075
Total	$1,254,487	$154,817	$1,099,670
Costs			
Supported employment programs	1,632,229		1,632,229
Targeted Jobs Tax Credit	36,523		36,523
Total	$1,668,752	0	$1,668,752
Benefit-cost Analysis			
Net benefits	-$414,265	+$154,817	-$569,082
Benefit-cost ratio	0.75	1.28[a]	0.66

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[a] Client benefit-cost ratio = (gross earnings) / (lost alternative earnings + taxes paid + reduced public benefits)

($703,264). A benefit-cost ratio of 1.28 indicated that ISEP was economically efficient from the client's perspective.

Benefit-cost Analysis from the Taxpayer's Perspective

Taxpayers, in contrast, were assumed to bear the entire cost of supported employment programs. Total benefits to the taxpayer were $1,099,670, calculated by adding taxes paid ($98,457), savings in public benefits ($26,138), and decreases in alternative program costs ($975,075). Total costs to the taxpayer of $1,668,752 were calculated by adding the program expenditures ($1,632,229) and the targeted jobs tax credits ($36,523). Total costs exceeded total benefits during FY 1987 by $569,082. A benefit-cost ratio of 0.66 indicated that for every $1.00 spent, the taxpayer received $.66 in return during FY 87.

Discussion

In this paper we examined the benefits and costs of the first year of operation of supported employment in Illinois from the perspectives of society, the taxpayer, and the client. From an overall societal perspective, the costs were greater than the benfits during the initial year of supported employment in Illinois. Another way of comparing costs and benefits is to observe that for every dollar spent on supported employment $.75 was returned in benefits to society during the first year of operation. From the standpoint of the taxpaying public, the costs that they bore also exceeded their benefits which included taxes paid and reduction in public subsidies to clients. For every dollar spent by the taxpayer $.66 was returned in benefits to the government during the first year. Given that this study evaluated the initial year of the statewide supported employment program, in Illinois we expect that over time, the benefits will rise and surpass the costs, which will fall, from both society's and the taxpayer's perspectives. Indeed, McCaughrin (1988) found that from the taxpayers' perspective, benefits clearly overshadowed the costs of a supported employment program begun in Illinois in 1978. This trend also was demonstrated for supported employment in Virginia from the taxpayer's perspective (Hill et al., 1987; Hill & Wehman, 1983).

From the clients' perspective, increases in net income from having participated in supported employment during FY 1987 were $154,817. Each client increased his or her earnings by an average of $393 during FY 1987 for approximately seven months of work. Clearly, clients benefited financially by participating in supported employment during their first year.

McCaughrin's study (1988) has shown that the longer target employees remain employed, the greater the increase in their gross wages is because they work more hours and also earn higher hourly wages with experience. Therefore, increases in gross wages benefit society and the taxpayer as well as the client. From society's perspective, increased earnings result in a greater return on the dollar: from the taxpayer's' perspective, tax revenues will increase and government subsidies will decrease.

The financial relationship between employment longevity and taxpayer's benefits found by McCaughrin (1988) suggests that if individuals currently participating in supported employment in Illinois maintain their employment over time, then benefits to society, the client, and the taxpayer are likely to increase substantially. It appears that job tenure is a necessary condition for significant increases in gross wages and consequent increases in tax revenues. It follows that if agencies are going to become more cost effective, job tenure of their clients becomes essential. Although successful job training and placement are important, support provided to the target employee after job placement becomes even more critical (Trach & Rusch, in press).

It is very important that data bases such as this one from the first year of the Illinois Supported Employment Program become the basis for monitoring the effectiveness of supported employment as this new vocational alternative is being implemented in selected states. Longitudinal data bases such as these are critical to the formulation of public policy, to expedite the development of supported employment programs, and to create a dynamic and efficient service system. We need this rigorous and comprehensive information system to evaluate the successes and failures of supported employment in order to convince the Congress and state legislatures to reallocate funds to supported employment programs. Without this information, most public funds could continue to be allocated disproportionately to work activity centers and adult day care programs despite wide agreement that these vocational alternatives are less satisfactory options for persons with severe disability.

Author Notes

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Comments - Benefit-cost Analysis of Supported Employment in Illinois: A Statewide Evaluation

Ronald W. Conley

The purpose of this paper was to compare the costs incurred, and the benefits arising out of, the supported work programs in Illinois. This analysis was based on data from 25 adult service programs and encompassed 394 individuals who participated in supported employment during all or part of the period from July 1, 1986 through June 30, 1987. This represented the first year of operation for the program.

It may well be argued that this represents the most reliable and accurate benefit-cost study that has been carried out in the field of supported employment to date. All of the calculations concerning benefits and costs are based on data collected directly from the supported employment providers. And even more important, because these clients were derived from alternative programs in the State, there is little issue over what the clients would have been doing in the absence of the supported employment program. They would have remained in the alternative programs. In consequence, the authors were able to derive highly reliable estimates of what their earnings would have been and what costs would have been incurred on their behalf. The control group issue (the Achilles heel of most benefit-cost studies) did not cloud the results of this study.

It was disappointing, therefore, to see the conclusion that the overall (social) benefits of supported work were less than the costs that were incurred, an observation that dwarfs any findings about the distribution of benefits and costs among taxpayers and clients. If this conclusion were accepted, then it would logically follow that the supported work programs should be shut down and the clients returned to the alternative programs. There are, however, several reasons to argue that benefits may exceed costs for supported work programs.

First, the only benefit measured for supported employment was the increased earnings of clients. We assume that there are intangible and psychological benefits for clients by virtue of the facts that they are in more normalized environments and that they have increased their level of independence. These are benefits that can, for the present, only be measured subjectively.

Second, the present status of some of the clients who left supported employment was undetermined. If they obtain jobs elsewhere as a consequence of the training and assistance they received in the supported work program, then a part of these earnings should be considered as a benefit of the supported work program.

Third, this analysis measured the benefits and costs for only the first year of the supported work program. However, the relevant benefit-cost data that are needed for decision-making purposes are the data that accrue over the lifetime of clients. If costs and increased earnings remained constant, then the relationship of costs to benefits would be unchanged over the client's lifetime. However, as has been pointed out several times in the papers in this monograph, there is empirical and conceptual reason to expect that costs will fall and earnings rise over time.

Costs will decline for this initial cohort of clients for several reasons. First, since the project was in its first year, there were undoubtedly start-up costs that will not be incurred in subsequent years for these clients (or for additional clients), for example, capital expenditures to modify buildings and training expenditures. Second, as these clients become accustomed to their jobs, the level of oversight and support that they will require will decline. Third, as the supported employment projects gain greater experience, they will themselves become more efficient in providing this service. Fourth, we anticipate that over time, the technology of providing supported employment will improve, providers will improve their ability to determine which supported employment programs are most suitable for different clients and new types of supported employment services will emerge. Fifth, some weak providers of supported employment services will fall by the wayside.

On the other hand, earnings will rise for several reasons. First, clients will increase their capacity to earn over time as they gain experience and seniority on the job. Second, the average client only worked 7.2 months during the first year of operation of the supported employment programs. The amount of time worked should increase in the future.

Several other observations about the data in this paper need to be emphasized.

First, about 80% of the benefits of supported employment were based on reductions in the costs incurred in alternative programs for clients. In effect, the analysis assumes that clients would be placed in alternative programs if they were not in supported work programs, which affects the nature of the questions for which an answer is sought. In this benefit-cost analysis, the basic question is whether the client should be placed in supported work or an alternative program. Often, in other benefit-cost analyses, the question being investigated is a comparison between the problem being evaluated and the lack of any program. If that were the issue here, alternative program costs would not be considered and the benefit-cost ratio would be substantially diminished. However, the analysis in this paper poses the correct policy issue for the State of Illinois.

Second, about one-third of the increased earnings of clients represented a benefit to taxpayers. This is clearly a low estimate. We would expect that the estimated reduction in public benefits, $26,000, would increase substantially in future years for two reasons. First, their earnings should increase, and second, some clients may have been on a nine-month trial work period from Social Security Disability Insurance, and the benefit reduction would not occur until after this trial work period ended.

Third, total client income was only 35% higher than it was in the alternative service programs. The net increase in average monthly earnings was only slightly over $50, and the average monthly net benefit to clients was only slightly over $25. Hopefully, over time, this amount will increase.

Fourth, because there were 25 separate supported employment programs serving clients with differing types of impediments to employment and utilizing different methods of providing services, one would anticipate that there was an opportunity to compare programs to develop some insights into factors affecting the cost effectiveness of supported employment. I hope that this becomes the focus of subsequent papers.

Fifth, in a similar vein, there was too little information about the characteristics of clients and the success and failure rates of different groups of clients to enable meaningful comparisons with other program or to enable future researchers to compare their results with the present study. For example, the full-scale IQ scores of participants ranged from 16 to 97 which would encompass the range of IQ scores in almost any other supported employment project that is likely to exist. However, information on success rates or of the extent and type of training provided to groups of clients with different IQ scores was not provided.

Sixth, although monies paid under the Targeted Job Tax Credit (TJTC) Program were treated as a program cost, I am uncertain about whether this is the best treatment of this aspect of program expenditure. Are TJTC payments an expenditure designed to compensate the employer for the extra costs incurred as a consequence of hiring persons with severe disability? Or is it a wage supplement given during the period in which the employee's productivity is increasing to a level to justify the wage that is being paid? If it is largely a payment for increased operation costs, then it is appropriate to regard the TJTC as a social cost that is borne by taxpayers. If it is a wage subsidy, however, then it is a cost to taxpayers, and a benefit to clients with a net social cost of zero. (Note, however, that increased earnings would need to be reduced by the amount of the TJTC in the latter case.)

Seventh, as was noted, benefits were measured by the increase in earnings of clients, and the assumed decrease in the costs of serving the clients in alternative programs. Two issues can be raised about this approach.

The first issue is that the alternative program may react to the loss of a client by adding a client so that the total budget and caseload of the alternative program is unchanged. This, however, does not change the logic of treating the treatment costs of an alternative program as a benefit. In benefit-cost analysis, one is always seeking to estimate what would have happened in the absence of a specific activity. The supported work program is one of the alternative ways of providing services to persons with severe disabilities. In the absence of the supported work program, the funds might well have been placed in an alternative program, so that instead of retaining a constant caseload, the costs and the caseload of the alternative programs would have risen. Given this scenario, it is correct to consider savings in alternative programs as a benefit, even if the alternative program replaces the client who was placed in supported employment.

The second issue in using savings in the costs of alternative programs as a benefit of supported employment programs is that the benefit is assumed to be equal to the average costs of the alternative program. However, as any program director will quickly point out, even if the number of their clients decreases, their total costs do not decrease proportionately because some costs are fixed costs, or at least will not decrease in proportion to the number of clients. As examples, utilities (electricity, water, heating) will show almost no decrease. Similarly, mortgage payments on building and equipment will not decrease. In fact, unless substantial numbers of clients are placed in supported employment, it is doubtful if personnel costs will decline significantly. On a theoretical level, one can argue that the greater the percentage of clients in alternative programs that are placed in supported work, the more closely should savings in these programs approximate their average costs of services. In fact, if some of these programs are shut down, or converted to supported work programs, then the savings will in fact be equal to the average costs of these alternative programs. Further, if these alternative programs develop both supported work activities and maintain their alternative program activities in part, then these fixed costs will be spread over all activities and the use of average costs to approximate the savings in the costs of alternative programs would be a reasonable and accurate way of calculating this aspect of the benefits of supported employment programs. However, as a practical matter, it must be recognized and emphasized that these presumed savings in alternative program costs may not be realized in the early phases of the development of supported work programs, and that this has budgetary implications that must be faced.

Longitudinal Benefit-Cost Analysis of Supported Employment Programs

Jeffrey Tines, Frank R. Rusch, and Wendy B. McCaughrin

Supported employment for individuals with handicaps has emerged as an alternative vocational program for approximately 10 years (Rusch, 1986). The success of the supported employment option is demonstrated by the extent to which the federal government has recently become invested in its development (Will, 1984). Supported employment has evolved into a challenging and viable alternative program for individuals with handicaps for a number of reasons. First, it offers an individual the opportunity to work in integrated settings, performing tasks and earning wages similar to those of nonhandicapped employees, with support (Rusch, 1986; Wehman & Moon, 1988). Second, favorable job retention rates have been found for individuals who have participated in these programs (Lagomarcino, 1986; Vogelsberg, 1986; Wehman, 1986). Third, projected declining program costs (Schneider, Rusch, Henderson, & Geske, 1982) have been borne out by longitudinal research (Hill, Banks, Handrich, Wehman, Hill & Shafer, 1987; Hill & Wehman, 1983; McCaughrin, 1988).

The earliest study to examine the benefits and costs of competitive employment was reported by Schneider et al. (1982). This study reviewed the actual individual benefits (i.e., gross earnings) and societal costs (i.e., program direct and indirect costs) for a two-year period of time. Based on these actual benefits and costs, Schneider et al. (1982) projected both benefits and costs for eight years to estimate 10 year benefits and costs.

Schneider et al. (1982) projected that in the fifth year of the supported employment program, the annual individual benefits would begin to exceed yearly societal costs. In the fifth year cumulative individual income generated from employees enrolled by the program was estimated to be $4,497 greater than the cumulative cost of the program for that year. In the eighth year, cumulative individual benefits were projected to exceed cumulative societal costs for all years by a margin of $458. These estimates were based on 41 individuals who were projected to have been enrolled by the supported employment program by the eighth year. Schneider et al.'s (1982) projected costs were based on the premise that seven individuals would be referred to the program each year and that four of these individuals would remain employed; three of the employees were projected to lose their jobs and return to extended sheltered employment.

A follow-up study to Schneider et al. (1982) was performed by McCaughrin (1988), who identified the actual benefits and costs of the supported employment program of the originally placed 22 supported employees on whom Schneider et al. (1982) based their projections. The revenue perspective of the taxpayer was selected because supported employment programs are funded for the most part by the government. McCaughrin (1988) found that discounted taxpayer benefits were greater than discounted taxpayer costs over the eight-year period originally studied.

This paper introduces a similar longitudinal benefit-cost analysis from society's perspective, comparing projected and actual discounted benefits and costs associated with an effort to implement supported employment in Illinois. This is the revenue perspective examined by Schneider et al. as well as by Conley (1965) in his study of the economics of vocational rehabilitation. Specifically, this study estimates the costs and benefits that can be expected to be derived from current efforts to establish supported employment programs in Illinois. These estimates are provided in an effort to predict government investment in this vocational alternative in Illinois.

Method

Participants

Three hundred and ninety-four individuals participated in supported employment during fiscal year 1987. Briefly, the average age of these individuals was approximately 30 years with 62% of the workers being male. The full-scale IQ scores of the participants ranged from 16 to 97, with a mean of 58. Seventy-eight percent of the individuals received previous vocational training from an adult service agency; 11% received prior training from a local education agency.

The participants were employed in one of four placement models characteristic of supported employment: the individual placement model, the clustered enclave model, the dispersed enclave model, and the mobile work crew model. Twenty-five percent of the target employees were individually placed. This group earned the highest average hourly wage ($3.24) and had the highest gross monthly earnings ($335). Clustered enclave and mobile work crew employees earned the lowest monthly wages of $232 and $139, respectively.

During this same fiscal year, 69 of the 394 individuals were terminated from their jobs. The most frequently reported reason given for job separation was economic layoffs, followed by poor individual adjustment. The average age of the individuals who left supported employment during this period was 29 years, and 71% were male. Thirty percent of these individuals were mildly mentally retarded, while another 22% were not mentally retarded but had other handicapping conditions (i.e., learning disability, mental illness).

The 394 individuals worked a total of 2,684 months during FY 1987, the equivalent of 224 employees working 12 months. For this reason, 224 full-time equivalents were used in projecting the number of target employees over the eight-year period considered in this study. Because Schneider et al. predicted an increase in the number of employees who would enroll in supported employment over the eight-year period beginning in 1988 and McCaughrin's (1988) reanalysis of these original projections actually found a decrease, it was decided to project on the basis of the 224 full-time equivalents.

Data Base

The data used in completing the current benefit-cost analysis came from two sources: the benefit-cost analysis of the statewide initiative on supported employment for FY 1987 (Tines, Rusch, McCaughrin this volume). The second source was McCaughrin's eight-year benefit-cost analysis

(1988). Projections were based on the average yearly fluctuations in cost-benefit variables reported by McCaughrin (1988).

Average yearly fluctuation of each benefit-cost variable from McCaughrin's (1988) reanalysis of Schneider et al's. (1982) data showed that the supported employees increased their earnings every year they were employed. Decreased operational expenditures and workshop program costs increased slightly per year, while supported employment program costs decreased yearly. When McCaughrin's findings were compared with Schneider's projections, it was found that benefits grew more rapidly and costs declined more rapidly than had been initially contemplated.

Benefit-Cost Analysis

Projected benefits and costs were aggregated over an eight-year period from July 1, 1987 through June 30, 1994 from the perspective of society. Benefits included increased earnings and decreases in operational expenditures of alternative programs, while costs included program costs for supported employment. Table 1 displays the projected benefits and costs for the 224 employees in the ISEP Project between FY 1987 and FY 1994. Benefit-cost ratios and net benefits were again used for purposes of

Table 1

Projected Discounted Benefits and Costs for 224 Employees in the ISEP Project between FY 1987 and FY 1994

FY	Benefits		Costs
	Discounted Income Increase	Discounted Decreased Operational Expenditures	Discounted Program Costs
1987	$ 252,601	$1,057,025	$1,632,229
1988	323,323	1,099,306	1,452,684
1989	413,861	1,143,278	1,292,889
1990	529,742	1,189,009	1,150,671
1991	678,070	1,236,570	1,024,097
1992	867,930	1,286,033	911,446
1993	1,110,950	1,337,474	811,187
1994	1,422,016	1,390,973	721,957
TOTAL	$5,598,499	$9,739,668	$8,997,160

analysis in projecting costs and benefits of ISEP for the next eight years.

Benefits. The first benefit to society was the increased earnings projected for 224 full-time equivalents -- the total amount of earnings received after forgone earnings from alternative programs were deducted from gross earnings. Using the supported employment income increase of $252,607 (reported in Tines et al., in this volume), projections were made for the next eight years on the basis of the average yearly fluctuation of 1.28 found in McCaughrin's study. This ratio took into account the difference in numbers of persons per year. In other words, earnings increased by 28% each year during the eight-year period between 1978 and 1986. The second benefit was decreases in operational expenditures from alternative programs of $1,057,025. McCaughrin (1988) found the average yearly fluctuation to be 1.04 for this benefit. This meant that workshop program costs increased by 4% per year on the average during the eight-year period studied by McCaughrin (1988).

Costs. The only cost was the ISEP program cost. During FY 1987, program costs were $1,632,229. The average yearly fluctuation for program costs over the eight-year period was .89. Program costs decreased by 11% per year in McCaughrin's study.

Discounting. It was not necessary to discount the projected benefits and costs over the next eight-year period, as discounted benefits and costs from McCaughrin's study were used in calculating the average yearly fluctuations over the eight-year period.

Comparison of costs and benefits. The comparison of projected and actual benefits and costs was summarized in three ways from society's perspective. First, net benefits were found by subtracting costs from benefits. Secondly, a net benefit per person per month was found because Schneider et al.'s projections were for a larger group than actually was found by McCaughrin. In the McCaughrin study, 22 target employees averaged 37.73 months over the eight-year period, a total of 830 person-months. By contrast, Schneider et al. projected that 41 clients would work an average of 60.88 months which equals 2,496 person-months. To obtain the actual projected net benefit per person per month, we divided the net benefit to society by the appropriate person-months. And lastly, benefit-cost ratios were found by dividing benefits by costs.

Results

Table 2 summarizes the comparison of benefits and costs projected from FY 1987 through FY 1994. The projected net benefit to society over an eight-year period was $6,341,007. The net benefit per person was $28,308. We have assumed that at any point in time during the next eight years on the average 224 workers will be employed. The net benefit per person per year would be $3,539 and per month would be $295 on the average from society's perspective.

The benefit-cost ratio of 1.70 indicates that supported employment would become economically efficient to society during the next eight-year period. In other words, for every dollar invested in supported employment by society, the return is projected to be $1.70 per year.

Table 3 summarizes the benefit-cost analysis over the projected eight-year period for 224 full-time equivalents. During the fourth year it is predicted that the statewide project will be able to demonstrate its financial profitability to society. Beyond the fourth year, this trend of financial profitability continues to increase.

Table 2

Projected Benefit-Cost Analysis of Supported Employment Programs in Illinois from FY 1987 through FY 1994: Society's Perspective

Benefits	
Increased earnings	$ 5,598,499
Decreased operational expenditures by alternative programs	9,739,668
Total	15,338,167
Costs	
Supported Employment Program Costs	8,997,160
Benefit-Cost Analysis	
Net Benefit to Society	6,341,007
Net Benefit per Person per Month	295
Benefit-cost ratio	1.70

Discussion

The success of supported employment can be measured by a number of different outcomes, such as participant satisfaction, associating with co-workers, and/or program costs versus benefits. This study focused on the longitudinal comparison of program costs versus benefits from society's perspective for individuals participating in supported employment in Illinois.

The current analysis projected benefits and costs for the statewide supported employment initiative in Illinois over an eight-year period based upon McCaughrin's average yearly fluctuations for each of three benefit-cost variables used in the first analysis. The projected longitudinal benefit-cost analysis from society's perspective suggest that if the number of individuals who were placed in supported employment in the first year remains constant each year over an eight-year period, then society will benefit economically. The projections indicate that during the fourth year (FY 1990), benefits to society will be greater than the annual expense to fund the program. The projected rate of return on society's investment in supported employment in Illinois over the next eight years, given the parameters identified in this model, suggest for every $1.00 invested, $1.70 will be

Table 3

Projected Cumulative Benefits and Costs for the ISEP Project for 224 Full-time Equivalents for FY 1987 - 1994

	Discounted Benefits	Discounted Costs	Net Benefits	Benefit-cost Ratio
1987	$ 1,309,626	$1,632,229	$ (322,603)	.80
1988	2,732,261	3,084,913	(352,562)	.89
1989	4,289,400	4,377,802	(88,402)	.98
1990	6,008,151	5,528,473	479,678	1.09
1991	7,922,791	6,552,570	1,370,221	1.21
1992	10,076,754	7,464,016	2,612,738	1.35
1993	12,525,178	8,275,203	4,249,975	1.51
1994	15,338,167	8,997,160	6,341,007	1.70

returned to society on the average each year.

This study, along with previous benefit-cost analyses completed to date (Hill et al., 1987; McCaughrin, 1988), provide administrators and legislators with a firm basis to make financial decisions. If we could take yet another step in evaluation research and incorporate these financial findings with participant satisfaction as well as employment rate, we would then truly have comprehensive evaluations of supported employment programs (Conley, this volume; Rossi, Freeman, & Wright, 1979) and make much better decisions for individuals with handicaps expecting the opportunity to participate in the American workforce.

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Appendix A

The six evaluation forms used to collect data from each program agency participating in ISEP have been included. Initial information on each new client was collected using ISWEP Evaluation Form #1: Worker Characteristics. The remaining five forms were used to collect monthly data for each worker participating in the ISEP project.

ISWEP EVALUATION FORM #1: WORKER CHARACTERISTICS

Agency Name: ____________________

Worker Name: ____________________

Placement Number: ____________

Social Security Number: ____________

Birth Date: ____________

Sex: ______

Race/Ethnicity: ____________

Level of Mental Retardation (Primary Impairment): ____________

FSIQ: __________ Test Used/Date: __________

Adaptive Behavior: __________ Test Used/Date: __________

Secondary Impairments: ____________________

VACG Category Scores:

Attendance/Endurance:	_____	Communication:	_____
Independence:	_____	Social Skills:	_____
Production:	_____	Grooming/Eating:	_____
Learning:	_____	Reading/Writing:	_____
Behavior:	_____	Math:	_____

Date VACG Administered: ____________

Living Arrangement: ____________________

Previous Vocational Training: ____________________

Facility Paid Work History (if any): ____________________

____

Community Paid Work History (if any): ____________________

____

Referral Source: ____________________

DORS Classification: ____________________

INSTRUCTIONS AND CODES FOR ISWEP
EVALUATION FORM #1: WORKER CHARACTERISTICS

AGENCY NAME: Enter the full name of your agency in this space. EXAMPLE: Jobs Inc.

WORKER NAME: Enter the full name of the individual in this space. EXAMPLE: John Phillip Smith.

PLACEMENT NUMBER: A number assigned to each individual as he or she is placed into a position. Assign these numbers consecutively. EXAMPLE: #1 indicates that this is the first placement that this program has made.

SOCIAL SECURITY NUMBER: Enter the individual's social security number. EXAMPLE: 123-44-5555.

BIRTH DATE: Indicates when an individual was born. This is important for those individuals who may be placed more than once. EXAMPLE: 1/3/45.

SEX: Indicates male or female. CODES: 1 = male, 2 = female. EXAMPLE: 2.

RACE/ETHNICITY: Enter the code for race or ethnic background in this space. CODES: 1 = White, 2 = Hispanic, 3 = Black, 4 = American Indian/Alaskan native, 5 = Asian/Pacific Islander, 6 = Other (Specify), 7 = Unknown. EXAMPLE: 2.

LEVEL OF MENTAL RETARDATION: Indicates the classification available in the individual's psychological file. CODES: 1 = borderline, 2 = mild, 3 = moderate, 4 = severe, 5 = profound, 6 = not specified, 7 = not applicable. EXAMPLE: 3 (moderate).

FSIQ SCORE: This provides information on the latest psychological intelligence test results. Although this information has not been particularly useful for training or employment it has been used as an indicator utilized by service agencies for comparison and funding purposes. EXAMPLE: 62.

ADAPTIVE BEHAVIOR: Enter available adaptive behavior assessment score. EXAMPLE: AAMD Adaptive Behavior Scale Score.

SECONDARY IMPAIRMENTS: List any additional disabilities that the individual may have. CODES: 1 = hearing, 2 = visual, 3 = cerebral palsy, 4 = physical handicaps, 5 = epilepsy, 6 = autism, 7 = mental illness, 8 = health impairment, 9 = deaf/blind, 10 = other (specify), 11 = not applicable. EXAMPLE: 6 (autism).

VACG CATEGORY SCORES: Enter the score for each category of the Vocational Assessment and Curriculum Guide. EXAMPLE: 2 (under Production).

LIVING ARRANGEMENT: This tells us where the individual was living at the time of the first placement into employment. CODES: 1 = natural/adoptive home, 2 = foster or family care, 3 = group home or CRF (1-15 beds), 4 = CRF (16+ beds), 5 = semi or independent living, 6 = nursing home, 7 = institution, 8 = other (specify), 9 = unknown. EXAMPLE: 1.

PREVIOUS VOCATIONAL TRAINING: This provides information about the type of vocational training that an individual received prior to placement into community employment. CODES: 1 = high school voc. ed., 2 = SWEP, 3 = work crew, 4 = enclave, 5 = OJT/JTPA, 6 = volunteer, 7 = Developmental Training I, 8 = Developmental Training II, 9 = Work Adjustment Training, 10 = other (specify), 11 = none, 12 = unknown. EXAMPLE: 2,8.

FACILITY PAID WORK HISTORY: This provides information about any facility paid work history. EXAMPLE: electric meter assembly.

COMMUNITY PAID WORK HISTORY: This provides information about any community paid work history. The experiences listed must have been-paid community-based work. EXAMPLE: McDonald's.

REFERRAL SOURCE: Enter the source of the referral to your program. CODES: 1 = school, 2 = parent/guardian, 3 = self, 4 = friend, 5 = DORS, 6 = other (specify). EXAMPLE: 5 (DORS).

DORS CLASSIFICATION: This is the status number that the Department of Rehabilitation Services has assigned to the individual.

ISWEP EVALUATION FORM #2
WORKER FINANCIAL INFORMATION

Month of Update: ____________________

Agency Name: ____________________

Worker Name: ____________________

Type of Employer Assistance: ____________________

EMPLOYMENT BENEFITS

Sick Days/Month: ____________________

Insurance: ____________________

Vacation Days/Month: ____________________

*Current Pay Per Hour: ____________________

*Total Gross Pay This Month: ____________________

*Taxes Paid This Month: ____________________

Pre-Employment Benefits: ____________________

____

*Post-Employment Benefits: ____________________

____

*Day Program Costs: ____________________

INSTRUCTIONS AND CODES FOR ISWEP EVALUATION
FORM #2: WORKER FINANCIAL INFORMATION

MONTH OF UPDATE: Enter the month of program operation that corresponds to the information provided below. EXAMPLE: February, 1986.

AGENCY NAME: Enter the full name of your agency in this space. EXAMPLE: Jobs Inc.

WORKER NAME: Enter the full name of the individual in this space. EXAMPLE: John Phillip Smith.

TYPE OF EMPLOYER ASSISTANCE: This tells us what type of financial assistance has been provided to the employer. It may be NARC-OJT, Targeted Jobs Tax Credit, none, or other forms of financial subsidy to the employer. EXAMPLE: Targeted Jobs Tax Credit.

SICK DAYS/MONTHS: This tells us how many sick days a month that are permitted by the employer. The key to this variable is whether any days are allowed and if they are paid days or not. Usually individuals who work part time on hourly wages do not receive paid sick days but the employer can still tell you how many sick days are allowed per month without pay. EXAMPLE: 1 per month paid, or 1 per month unpaid.

INSURANCE: This tells us if the employer provides any form of insurance for the employee. It is usually in the form of health insurance and the only input necessary here is yes and the type of insurance. Only the employer provided insurance is important here -- other files will include information about Medicaid, etc. EXAMPLE: yes, Blue Cross.

VACATION: This tells us if an individual is allowed to take a vacation and if the vacation is paid or not. Usually only full time and full benefits positions provide paid vacations. EXAMPLE: 2 days/month, or month of August unpaid.

CURRENT PAY PER HOUR: This tells us how much the individual is making per hour as of this month. Here we can determine if there has been a raise or not, and how much of a raise was recieved. EXAMPLE: $3.50

TOTAL GROSS: This tells us how much the individual made this month. It provides a more exact figure for our files and may be handy for assistance to the individual in the future. EXAMPLE: $336.00.

TAXES PAID: This provides a measure of taxes paid and allows us to see how much money each individual is now paying in taxes. EXAMPLE: $35.00.

PRE-EMPLOYMENT BENEFITS: This tells us how much money the individual was receiving in benefits before he or she was placed into employment. It is usually SSDI or SSI information. Be careful to not list benefits that are for the entire family (such as food stamps) as this would artificially inflate figures. EXAMPLE: $238.00, SSI.

POST-EMPLOYMENT BENEFITS: This tells us how much money an individual received this month. It allows us to identify reductions in benefits and alerts the case manager that this may be an important time to speak with the parents. EXAMPLE: $204, SSI and $134, SSDI.

DAY PROGRAM COSTS: This figure is calculated only for those ndividuals who were placed out of a day program or for those individuals we are sure would have gone into a day program. The day program costs figures used are the actual average cost per year for the program. If an individual works part-time and attends a day program, work activity center, or sheltered workshop part-time, then only the percentage of time that he or she attends the facility can be used as a basis for this cost estimate. EXAMPLE: $208.

ISWEP EVALUATION FORM #3:
WORKER TRAINING AND FOLLOW-UP INFORMATION

Month of Update: ____________________

Agency Name: ____

Worker Name: ____

*Present Job Title: ______________________________________

*HOURS SPENT IN ...

Evaluation: ________________________

Case Management: ____________________

Job Development: ____________________

Direct Training: ____________________

Indirect Training: __________________

Observation: _______________________

Follow-Up: _________________________

*Special Services Received:

_______________________ Paid By: ____________________

_______________________ ____________________

_______________________ ____________________

_______________________ ____________________

_______________________ ____________________

*Job Coach Advocacy Activities: ___________________________

*Transportation Utilized: _________________________________

*Present DORS Status: _____________________________________

*Present Living Arrangement: ______________________________

INSTRUCTIONS AND CODES FOR ISWEP EVALUATION FORM #3: WORKER TRAINING AND FOLLOW-UP INFORMATION

MONTH OF UPDATE: Enter the month of program operation that corresponds to the information provided below. EXAMPLE: February, 1986.

AGENCY NAME: Enter the full name of your agency in this space. EXAMPLE: Jobs Inc.

WORKER NAME: Enter the full name of the individual in this space. EXAMPLE: John Phillip Smith.

PRESENT JOB TITLE: This tells us what the person's present job title is. EXAMPLE: Assembler II.

HOURS OF EVALUATION: This is included so that evaluation of the individual can be separated from case management, job development and training. Evaluation refers to hands on activities with the worker at the employment site to evaluate his or her potential to learn and to work. EXAMPLE: 15 hours.

HOURS OF CASE MANAGEMENT: This includes all the time that the job coach, coordinator, or case manager spent coordinating services, notifying other agencies, speaking with parents, developing service plans, and any activities that are for the benefit of the individual. It does not include any hands on activities with the individual (those are included in training, evaluation, or follow-up). EXAMPLE: 16 hours.

HOURS OF JOB DEVELOPMENT: This is an estimate of the amount of time spent searching for a position for an individual. It is an estimated amount that should be based upon the job developer's records of time spent with each employer. Once a placement is decided upon, the amount of time spent developing that placement is recorded for the worker(s) who takes the job. Total hours for all job development is in Form 5. EXAMPLE: 36 hours.

HOURS OF DIRECT TRAINING: Direct training refers to those tasks of a position that are typically catalogued as vocational. Any direct vocational skill (assembly, washing dishes) is counted as direct training. It is important to record training hours here -- if the person is working independently and being observed, the data should then be recorded as observation. EXAMPLE: 160 hours.

HOURS OF INDIRECT TRAINING: Indirect training refers to any and all of the tasks or behaviors that are necessary to keep a position, but are not direct vocational skills. Examples of this type of training include: social behavior, travel training, time telling, and fixing a meal for work. EXAMPLE: 45 hours.

HOURS OF OBSERVATION: Observation refers to the time staff observe the worker at the work site, but are not involved in hands on training. EXAMPLE: 50 hours.

HOURS OF FOLLOW-UP: This refers to the number of hours that the job coach, coordinator, or job developer spend following the worker to guarantee adequate job performance. It includes observation, employer contacts after placement, and any other activities for the worker's benefit that are directly related to the work site. EXAMPLE: 33 hours.

SPECIAL SERVICES: Frequently an agency such as DORS provides some extra services to assist an individual to become employed. We have to assure that these services are noted in our data. EXAMPLES: transportation subsidy, dental work, home counseling, etc.

JOB COACH ADVOCACY ACTIVITIES: Advocacy efforts on the part of a job coach have been noted as an important job role. Record any and all such activities in this space. CODES: 1 = for advancement, 2 = for new tasks, 3 = for improved position, 4 = for improved acceptance, 5 = to acquire co-worker assistance, 6 = other (specify), 7 = none. EXAMPLE: 4,5.

TRANSPORTATION UTILIZED: Transportation is usually difficult for those individuals who do not drive. List all forms of transportation utilized by the person this month. EXAMPLE: city bus, car pool.

PRESENT DORS STATUS: This is the status number that DORS has assigned to the individual. He or she may be in training, evaluation, or closed and in employment.

PRESENT LIVING ARRANGEMENT: This notifies us of any changes in the individual's living arrangement. CODES: 1 = natural/adoptive home, 2 = foster or family care, 3 = group home or CRF (1-15 beds), 4 = CRF (16+ beds), 5 = semi or independent living, 6 = nursing home, 7 = institution, 8 = other (specify), 9 = unknown, 10 = change. EXAMPLE: 10.

ISWEP EVALUATION FORM #4:
WORKER EMPLOYMENT INFORMATION

Month of Update: ____________________

Agency Name: ____

Worker Name: ____

Employer Name: ______________________________________

Total Number of Employees: ____________________________

Job Title: ____

Date Began: ____________________________

*Date Ended: ___________________________

*Total Hours Worked This Month: ____________________

*Days Absent This Month: __________________

*Days Tardy This Month: ___________________

*Present Job Status: ______________________

*Reason(s) For Change In Status: ________________________

____

____

*Job Duties: ____

____

____

____

*Employer/Co-Worker Involvement: ________________________

INSTRUCTIONS AND CODES FOR ISWEP EVALUATION FORM #4: WORKER EMPLOYMENT INFORMATION

MONTH OF UPDATE: Same information as requested before.

AGENCY NAME: Same information as requested before.

WORKER NAME: Same information as requested before.

EMPLOYER NAME: List the name of the employment site. EXAMPLE: Grand Union Grocery Store.

JOB TITLE: This is the official title given to the position by the employer. EXAMPLE: Floor Maintenance Specialist.

DATE BEGAN: This is the date the individual began this job placement. EXAMPLE: 11/8/85.

DATE ENDED: This is the date the individual left the job placement. Hopefully, this will be left blank for most of the positions. EXAMPLE: 11/9/85.

HOURS WORKED: This tells us how many hours the individual worked this month. We can compare hours per month and determine if hours are increasing or decreasing and then possibly seek more information about why. EXAMPLE: 33 hours.

DAYS ABSENT: This tells us how many days the individual has been absent from work this month. You should also include information about excused or unexcused absences. EXAMPLE: 2 excused.

DAYS TARDY: The number of days the individual was late arriving to work this month. EXAMPLE: 1.

PRESENT JOB STATUS: This tells us if the individual's status is good or in jeopardy. It is determined by observation and supervisor/co-worker evaluations. EXAMPLE: Poor - still employed but will require retraining. Hours decreased and job responsibilities changed.

REASON FOR CHANGE: Supervisor dissatisfaction, parental concerns, medical problems, or any other reason to account for the change should be recorded here. EXAMPLE: seasonal change due to snow.

ISWEP EVALUATION FORM #5:
JOB DEVELOPMENT (PROJECT DATA)

Month of Update: ______________________________

Agency Name: ____

Type of businesses Targeted for Job Development: ____________

NUMBER OF ...

New Contacts: _____ (P) _____ (L) _____ (V) _____ (TOT)

Follow-Up (Repeat) Contacts: _____ (P) _____ (L) _____ (V) _____ (TOT)

Service Occupations Contacted: _____ (P) _____ (L) _____ (V) _____ (TOT)

Other Occupations Contacted: _____ (P) _____ (L) _____ (V) _____ (TOT)

Businesses Contacting Project: _____ (P) _____ (L) _____ (V) _____ (TOT)

Number of New Jobs/Contracts this Month: ____________________

Number of Project Presentations this Month: _________________

Number of Hours of Job Development this Month: ______________

INSTRUCTIONS & CODES FOR ISWEP EVALUATION FORM #5: JOB DEVELOPMENT (PROJECT DATA)

MONTH OF UPDATE: Same information as requested before.

AGENCY NAME: Same information as requrested before.

TYPE OF BUSINESSES TARGETED FOR JOB DEVELOPMENT: List the types of businesses you are focusing job development activities on. CODE: 1 = food service, 2 = janitorial, 3 = light industry (electronics), 4 = heavy industry (foundry), 5 = other (specify).

**********************CODE FOR CONTACTS TO FOLLOW********************
P = Telephone L = Letter or Mail V = Personal Visit TOT = Total
****

NUMBER OF NEW CONTACTS: The job developer lists the number of new businesses that have been contacted and how they were contacted. EXAMPLE: 15 P, 3 V, 18 TOT.

NUMBER OF REPEAT CONTACTS: This is the number of businesses and the means of contact that were repeated this month. EXAMPLE: 14 P, 23 V, 37 TOT.

NUMBER OF SERVICE OCCUPATION CONTACTS: This is the number of service occupations that are contacted in a month. It may include repeat contacts. EXAMPLE: 3 P, 3 L, 6 TOT.

NUMBER OF OTHER OCCUPATIONS CONTACTED: This is the number and method of contact for any occupation that is not service (kitchen or janitorial). EXAMPLE: 1 P 6 L, 7 TOT.

NUMBER OF BUSINESSES CONTACTING PROJECT: This is the number of businesses and the means of contact that have attempted to find information about the project on their own initiative. EXAMPLE: 1 P, 1 TOT.

NUMBER OF NEW JOBS/CONTRACTS DEVELOPED: Frequently, the job developer will develop a position and not be able to take the job due to training limitations. The development of the job is still important. Record all new jobs or contracts developed this month. EXAMPLE: 2.

NUMBER OF PRESENTATIONS: This is the number of presentations about the project to groups of more than three people that are intended to assist in the development of positions or contracts. Presentations out of state, or at conferences that are information sharing are not counted. The purpose must be job development. EXAMPLE: 2.

NUMBER OF HOURS OF JOB DEVELOPMENT: Job developers frequently have multiple responsibilities that are not all directly related to job development. Record only the number of hours spent in job development this month. EXAMPLE: 89

ISWEP EVALUATION FORM #6:
COST EFFECTIVENESS (PROJECT DATA)

Month of Update: ______________________________

Agency Name: ____

Total SSI Reductions: ____________________________

Total SSDI Reductions: ________________________________

Total Other Benefit Reductions: _________________________

Total Taxes Paid: _______________________________

Total Staff Salaries: __________________________

Total Fringe and Indirect: ___________________________

INSTRUCTIONS & CODES FOR ISWEP EVALUATION FORM #6: COST EFFECTIVENESS (PROJECT DATA)

MONTH OF UPDATE: Same information as requested before.

AGENCY NAME: Same information as requested before.

TOTAL SSI REDUCTIONS: This is the total amount of SSI that was not collected this month as a result of the workers earning money in a position. EXAMPLE: $3,456.

TOTAL SSDI REDUCTIONS: This is the amount of SSDI funds that were saved as a result of employment. It may be 0 if the individuals placed are part-time and have experienced cost of living increases in the SSDI benefits. EXAMPLE: 0.

TOTAL OTHER BENEFIT REDUCTIONS: This provides the total monthly amount saved due to other benefits. It is important to remember to include only those benefits that are directly related to workers (not entire families). EXAMPLE: $456.

TOTAL TAXES PAID: Enter the total amount of taxes withheld from all worker's paychecks this month. EXAMPLE: $876.

TOTAL STAFF SALARIES: This is the total salaries that all the staff on the project earned this month. EXAMPLE: $3,456.

TOTAL FRINGE & INDIRECT: This is the total fringe benefits and indirect costs for the program staff. EXAMPLE: $1,220.

***NOTE: Financial data is confidential and personal data that should be treated with the same respect as psychological testing information. We must have the data for our records to justify future funding of this initiative, but we should not share individual salaries with others.

Appendix B

The remaining information consists of the raw data collected for each of the 394 workers from the above forms. This includes hourly wages, hours worked, gross wages, taxes withheld, and benefit reduction, for each month a worker participated in ISEP during FY 1987.

The raw data for FY 87 were based on the monthly reports submitted by each agency for each worker. If any entry was missing on the monthly report, or considered to be inaccurate, ISEP staff members made every effort to correct inaccurate or missing data by contacting agencies and double-checking the monthly report with the agency in question. It was not possible to make corrections in every instance.

The accuracy of the following financial raw data was checked as follows. For each worker, two months were randomly selected. It was then determined for each of the two months if hourly wage multiplied by hours worked equaled the gross wage entered for that month. If this was the case, then the gross wages for that worker were considered to be reasonably accurate. If it was not the case, then each month's gross wages for the worker in question, were compared with total hours worked times hourly wage. If the discrepancy was less than 10%, then total gross wages entered for the worker were also considered to be reasonably accurate. Approximately 5% of the records showed a discrepancy of 10% or greater between gross wages and hourly wage times hours worked due to missing data or miscalculations.

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 1					
JUL86	3.45	186.75	644.29	110.78	154.00
AUG86	3.45	160.00	556.00	98.62	154.00
SEP86	3.55	176.00	624.80	109.39	154.00
OCT86	3.55	152.00	539.60	94.50	154.00
NOV86	3.55	144.00	539.60	94.50	154.00
DEC86	3.55	164.00	653.21	112.95	154.00
JAN87	3.55	130.25	496.03	94.26	154.00
FEB87	3.65	160.00	572.06	104.25	154.00
MAR87	3.65	179.00	668.39	118.37	154.00
APR87	3.65	160.00	438.04	80.34	154.00
MAY87	3.65	160.00	609.03	107.20	154.00
JUN87	3.65	176.00	669.78	124.65	154.00
** Worker 2					
AUG86	3.35	159.75	535.16	107.93	0.00
SEP86	3.35	176.00	589.60	119.28	0.00
OCT86	3.35	159.25	533.49	107.46	0.00
NOV86	3.45	144.00	524.40	105.23	0.00
DEC86	3.45	20.00	69.00	11.52	0.00
JAN87	3.45	29.00	100.06	21.43	0.00
FEB87	3.45	120.00	414.07	92.37	0.00
MAR87	3.45	17.00	44.16	9.59	0.00
APR87	3.45	160.00	412.82	89.35	0.00
MAY87	3.55	159.50	566.24	133.01	0.00
JUN87	3.55	176.00	624.46	139.71	0.00
** Worker 3					
OCT86	3.35	32.00	107.20	16.82	0.00
** Worker 4					
JAN87	1.41	67.50	95.34	0.00	0.00
FEB87	1.42	89.25	126.81	0.00	0.00
MAR87	1.34	93.25	124.74	0.00	0.00
APR87	1.31	97.25	127.71	0.00	0.00
MAY87	1.14	82.50	94.78	0.00	0.00
JUN87	1.75	43.50	76.11	0.00	0.00
** Worker 5					
JUL86	3.45	202.75	728.29	131.48	0.00
AUG86	3.45	152.00	528.40	91.81	0.00
SEP86	3.55	175.25	622.02	110.07	0.00
OCT86	3.55	157.00	566.23	101.14	0.00
NOV86	3.55	144.00	539.60	94.56	0.00
DEC86	3.55	164.00	653.21	112.95	0.00
JAN87	3.55	124.50	465.42	87.16	0.00
FEB87	3.65	160.00	572.07	104.24	0.00
MAR87	3.65	176.00	627.88	114.33	0.00
APR87	3.65	160.00	438.04	80.40	0.00
MAY87	3.65	159.75	597.17	107.20	0.00
JUN87	3.65	176.00	669.78	129.64	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 6					
JUL86	3.45	203.00	729.15	131.69	164.44
AUG86	3.45	160.00	556.00	98.62	164.44
SEP86	3.55	174.00	617.70	107.47	164.44
OCT86	3.55	160.00	593.00	107.72	164.44
NOV86	3.55	144.00	539.60	94.56	164.44
DEC86	3.55	164.00	653.21	112.95	164.44
JAN87	3.55	130.50	481.92	90.51	164.44
FEB87	3.65	160.00	572.05	104.22	164.44
MAR87	3.65	176.00	627.86	114.33	163.44
APR87	3.65	160.00	438.04	80.40	163.44
MAY87	3.65	160.00	584.09	110.47	63.44
JUN87	3.65	176.00	642.42	124.67	63.44
** Worker 7					
OCT86	3.35	32.00	107.20	20.41	0.00
APR87	1.68	68.00	65.10	5.24	-24.00
MAY87	1.68	52.50	88.20	5.00	66.00
** Worker 8					
JAN87	1.66	67.25	111.44	0.00	0.00
FEB87	2.04	89.75	183.29	0.00	0.00
MAR87	1.78	93.75	167.23	0.00	-182.00
APR87	1.58	97.50	153.94	0.00	-182.00
MAY87	1.43	82.50	117.79	0.00	-373.99
JUN87	2.00	41.25	82.56	0.00	-373.99
** Worker 9					
APR87	1.68	72.00	62.16	4.95	0.00
MAY87	1.68	52.50	88.20	5.00	0.00
** Worker 10					
AUG86	3.35	151.50	507.53	86.67	0.00
SEP86	3.35	176.00	589.60	101.27	0.00
OCT86	3.35	160.00	536.00	93.68	0.00
NOV86	3.45	144.00	524.40	90.83	32.00
JAN87	3.45	24.00	82.81	11.25	14.00
FEB87	3.45	120.00	414.07	74.49	14.00
MAR87	3.45	17.00	44.16	7.21	14.00
APR87	3.45	160.00	413.68	75.96	14.00
MAY87	3.55	160.00	565.38	112.74	130.16
JUN87	3.55	156.00	556.64	96.77	-1.84
** Worker 11					
AUG86	3.35	152.00	509.20	87.08	0.00
SEP86	3.35	176.00	524.28	90.80	0.00
OCT86	3.35	149.00	507.53	87.48	0.00
NOV86	3.45	144.00	524.40	96.83	0.00
DEC86	3.45	20.00	69.00	8.54	0.00
JAN87	3.45	29.00	100.06	15.47	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
FEB87	3.45	120.00	414.07	74.49	0.00
MAR87	3.45	17.00	44.16	7.21	0.00
APR87	3.45	160.00	413.68	75.96	0.00
MAY87	3.55	165.50	597.33	115.94	0.00
JUN87	3.55	168.00	614.16	112.25	0.00
** Worker 12					
JAN87	2.13	67.50	143.99	0.00	0.00
FEB87	2.14	90.00	193.01	0.00	0.00
MAR87	2.22	93.75	208.53	0.00	4.00
APR87	2.20	90.75	199.95	0.00	4.00
MAY87	1.78	82.50	146.82	0.00	4.00
JUN87	3.65	39.00	142.33	0.00	4.00
** Worker 13					
JAN87	1.39	60.00	83.37	0.00	0.00
FEB87	1.69	90.00	151.99	0.00	0.00
MAR87	1.50	93.75	140.45	0.00	0.00
APR87	1.47	90.75	133.73	0.00	0.00
MAY87	1.32	75.00	98.90	0.00	0.00
JUN87	1.98	44.25	87.72	0.00	0.00
** Worker 14					
SEP86	1.58	27.33	29.07	2.08	-57.00
OCT86	1.58	31.00	54.12	10.23	-57.00
NOV86	2.70	30.25	63.69	7.76	-57.00
DEC86	2.70	31.25	75.08	16.52	-57.00
JAN87	2.70	23.25	63.59	4.54	-57.00
FEB87	2.70	25.75	71.50	5.12	-57.00
MAR87	2.70	24.25	79.96	5.50	-57.00
APR87	2.70	20.50	40.50	2.89	-57.00
MAY87	2.70	27.50	77.63	5.55	-57.00
JUN87	2.70	11.50	27.05	1.16	-57.00
** Worker 15					
JUN87	2.14	3.25	0.00	0.00	0.00
** Worker 16					
DEC86	1.78	4.00	0.00	0.00	0.00
JAN87	1.78	23.25	38.80	2.78	0.00
FEB87	1.78	27.75	47.18	3.37	0.00
MAR87	2.85	30.00	82.69	6.23	0.00
APR87	2.85	27.50	86.21	6.33	0.00
MAY87	2.85	28.50	84.08	6.07	0.00
JUN87	2.85	36.50	93.34	6.68	0.00
** Worker 17					
JUL86	3.35	11.00	32.66	2.34	0.00
AUG86	3.35	21.75	75.49	5.38	0.00
SEP86	2.25	41.50	96.89	6.38	0.00
OCT86	3.35	23.00	147.61	17.97	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
NOV86	2.80	30.25	21.71	5.19	0.00
DEC86	3.35	24.25	86.23	6.22	0.00
JAN87	3.35	17.50	58.64	5.68	0.00
FEB87	3.35	20.50	83.64	5.76	0.00
MAR87	2.23	25.75	48.30	3.16	0.00
APR87	1.85	23.50	47.47	2.45	0.00
MAY87	2.22	32.00	60.49	3.99	0.00
JUN87	1.85	24.50	45.33	3.23	0.00
** Worker 18					
JUL86	1.26	6.00	7.56	0.54	0.00
** Worker 19					
JUL86	2.85	18.00	51.30	3.66	0.00
AUG86	2.85	26.17	85.50	6.10	0.00
SEP86	2.85	24.00	62.70	4.48	0.00
OCT86	2.85	28.00	85.50	6.10	0.00
NOV86	2.98	24.00	69.96	4.96	0.00
DEC86	2.85	28.00	91.52	6.45	0.00
JAN87	2.98	22.00	77.48	5.47	0.00
FEB87	2.98	24.00	71.52	5.04	0.00
MAR87	2.98	26.00	71.52	5.04	0.00
APR87	2.98	26.00	71.52	5.04	0.00
MAY87	2.98	24.00	75.18	5.66	0.00
JUN87	3.35	24.00	80.40	5.76	0.00
** Worker 20					
JUL86	2.59	34.00	88.06	6.42	0.00
AUG86	2.66	41.00	109.06	7.77	0.00
SEP86	1.68	54.50	72.15	5.25	0.00
OCT86	2.17	38.00	81.45	4.44	0.00
NOV86	2.17	45.50	94.43	6.75	0.00
JAN87	2.23	34.75	59.72	2.98	0.00
FEB87	2.23	41.25	75.13	4.13	0.00
MAR87	2.23	52.00	87.14	4.37	0.00
APR87	1.80	40.25	79.26	4.76	0.00
MAY87	1.80	46.00	64.80	4.63	0.00
JUN87	2.23	43.25	118.55	4.62	0.00
** Worker 21					
JUL86	2.52	14.75	46.92	3.40	26.00
AUG86	2.52	28.00	67.40	4.44	26.00
SEP86	3.10	17.00	72.95	5.22	26.00
OCT86	3.02	33.00	90.29	6.47	26.00
NOV86	3.10	14.00	46.90	3.38	26.00
DEC86	3.10	27.75	92.02	6.68	26.00
JAN87	3.10	30.50	77.21	5.92	26.00
FEB87	3.10	20.75	80.40	5.84	26.00
MAR87	3.10	27.25	80.40	6.84	26.00
APR87	3.10	20.25	61.14	4.46	26.00
MAY87	3.10	31.25	89.15	5.82	26.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
JUN87	3.10	11.75	8.52		26.00
** Worker 22					
JUL86	3.35	97.33	274.71	46.19	0.00
AUG86	3.35	84.50	269.68	45.28	0.00
SEP86	3.35	80.00	268.00	47.27	0.00
OCT86	3.35	92.00	267.77	40.37	0.00
NOV86	3.35	80.00	268.00	44.36	0.00
DEC86	3.35	81.00	284.76	47.99	0.00
JAN87	3.59	76.00	345.07	64.03	0.00
FEB87	3.59	84.50	292.59	59.21	0.00
MAR87	3.59	84.00	272.84	54.33	0.00
APR87	3.47	139.00	462.56	80.64	0.00
MAY87	3.47	160.00	575.45	96.22	0.00
JUN87	3.47	40.00	583.21	98.24	0.00
** Worker 23					
JUL86	4.60	180.00	693.60	154.28	0.00
AUG86	4.60	168.00	736.00	165.54	0.00
SEP86	4.60	152.00	620.34	130.94	0.00
OCT86	4.60	152.00	736.00	157.56	0.00
NOV86	4.60	144.00	699.20	148.48	0.00
DEC86	4.60	144.00	736.00	157.56	0.00
JAN87	4.60	144.00	662.40	144.94	0.00
FEB87	4.60	160.00	736.00	168.64	0.00
MAR87	4.60	168.00	699.20	159.56	0.00
APR87	4.60	160.00	736.00	168.64	0.00
MAY87	4.60	160.00	920.00	210.80	0.00
JUN87	5.20	174.50	808.00	186.37	0.00
** Worker 24					
FEB87	1.78	4.50	4.90	0.39	0.00
MAR87	1.78	6.00	11.13	0.39	-61.00
APR87	1.78	4.75	9.79	0.00	0.00
MAY87	1.78	6.50	13.54	0.00	0.00
JUN87	1.78	6.75	10.24	0.00	0.00
** Worker 25					
MAR87	1.85	25.50	33.76	0.83	0.00
APR87	1.85	42.00	49.35	4.25	0.00
MAY87	1.85	61.00	100.49	7.17	0.00
JUN87	1.78	24.10	127.22	8.86	0.00
** Worker 26					
OCT86	1.06	25.50	19.88	3.34	0.00
NOV86	1.06	25.00	30.80	5.18	0.00
DEC86	1.06	32.25	32.75	5.61	0.00
JAN87	1.06	21.75	26.39	1.86	0.00
FEB87	1.06	27.50	28.10	2.01	0.00
MAR87	1.06	29.75	31.01	2.22	0.00
APR87	1.06	30.00	33.39	2.39	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAY87	1.06	27.25	30.49	2.18	0.00
JUN87	2.13	24.75	51.12	3.66	0.00
** Worker 27					
SEP86	1.60	14.00	22.40	1.60	0.00
OCT86	1.60	13.75	22.00	1.57	0.00
NOV86	1.60	10.20	27.26	1.95	0.00
DEC86	1.60	9.50	25.27	1.81	0.00
JAN87	2.66	10.00	26.60	1.90	0.00
FEB87	2.66	10.00	25.27	1.81	0.00
MAR87	1.60	13.50	20.80	1.49	0.00
APR87	2.66	11.75	27.27	1.95	0.00
MAY87	2.66	7.75	19.57	1.40	0.00
JUN87	2.66	25.00	76.06	3.43	0.00
** Worker 28					
AUG86	1.68	23.00	30.15	2.16	0.00
SEP86	1.68	47.00	56.95	4.46	0.00
OCT86	1.68	45.50	76.44	5.64	0.00
NOV86	1.68	27.50	73.92	5.28	0.00
DEC86	1.68	48.00	83.16	6.08	0.00
JAN87	1.80	48.00	99.36	7.10	0.00
FEB87	1.80	49.50	88.20	6.59	-27.00
MAR87	1.80	49.00	83.70	6.15	-27.00
APR87	1.80	60.00	97.20	7.45	-27.00
MAY87	1.80	54.50	85.50	6.33	-27.00
JUN87	1.80	45.25	104.40	8.15	-27.00
** Worker 29					
JUL86	1.96	40.00	52.58	4.01	0.00
AUG86	2.85	27.75	92.64	6.85	0.00
SEP86	2.85	36.00	69.80	5.71	0.00
OCT86	2.85	24.00	79.80	5.81	0.00
NOV86	2.85	20.00	68.40	4.90	0.00
DEC86	2.85	30.50	79.80	6.81	0.00
JAN87	2.85	31.75	86.22	6.25	-1.00
FEB87	3.02	28.00	84.00	6.11	-1.00
MAR87	3.02	36.00	102.40	7.80	-1.00
APR87	3.02	8.00	58.86	5.14	-1.00
** Worker 30					
JUN87	1.60	28.25	20.16	1.94	226.00
** Worker 31					
JUL86	3.35	102.00	311.55	54.35	0.00
AUG86	3.35	90.75	283.08	48.18	0.00
SEP86	1.68	86.50	177.59	28.05	89.00
OCT86	1.68	92.00	176.80	20.20	132.00
NOV86	1.68	80.00	176.80	12.07	90.00
DEC86	1.68	84.00	161.33	24.54	88.00
JAN87	2.37	76.00	233.78	39.43	86.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
FEB87	2.37	80.00	186.05	33.00	86.50
MAR87	2.37	90.50	194.35	34.98	87.73
APR87	2.37	72.50	171.83	30.24	87.73
MAY87	2.37	83.50	189.61	34.01	131.00
JUN87	2.37	94.00	197.90	35.86	129.00
** Worker 32					
JUL86	1.68	7.00	11.76	0.84	0.00
AUG86	1.68	3.75	6.24	0.00	0.00
SEP86	3.05	15.50	44.24	0.76	0.00
OCT86	2.85	9.50	27.08	2.00	0.00
NOV86	3.02	7.50	22.65	1.68	0.00
DEC86	3.02	9.75	29.45	2.11	0.00
JAN87	3.03	6.50	10.61	0.00	-48.00
FEB87	3.02	7.25	12.20	0.00	-48.00
MAR87	3.05	7.00	10.68	0.00	-48.00
APR87	3.02	7.00	18.30	0.00	-48.00
MAY87	3.05	4.50	17.08	0.00	-48.00
JUN87	1.78	15.00	30.42	0.65	-48.00
** Worker 33					
JUL86	2.95	24.00	70.80	0.00	0.00
AUG86	2.95	26.25	67.85	0.00	0.00
SEP86	2.95	24.00	70.80	0.00	0.00
OCT86	2.95	34.00	76.70	0.00	0.00
NOV86	2.95	27.50	86.60	0.00	0.00
DEC86	3.19	20.75	81.69	0.00	0.00
JAN87	3.02	31.50	61.48	0.00	0.00
FEB87	3.02	36.75	72.49	0.00	0.00
MAR87	2.51	35.00	131.59	0.00	0.00
APR87	2.51	19.25	56.64	0.00	0.00
MAY87	2.51	28.75	82.44	0.00	0.00
JUN87	2.51	21.00	50.67	0.00	0.00
** Worker 34					
JUL86	3.35	111.00	371.85	42.76	0.00
AUG86	3.35	26.00	75.15	8.00	0.00
** Worker 35					
FEB87	3.35	57.25	61.98	9.86	0.00
MAR87	3.35	37.50	141.71	27.93	0.00
** Worker 36					
MAY87	1.86	14.00	26.04	0.00	0.00
JUN87	1.86	8.00	14.88	0.00	0.00
** Worker 37					
SEP86	3.35	76.50	255.44	30.84	0.00
OCT86	3.35	96.00	321.60	50.00	0.00
NOV86	3.35	79.00	263.81	30.56	0.00
DEC86	3.35	97.50	326.63	45.51	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
JAN87	3.35	66.00	203.81	16.62	0.00
FEB87	3.35	87.00	291.92	36.19	0.00
MAR87	3.35	80.00	278.00	28.75	0.00
APR87	3.35	86.00	287.46	43.79	0.00
MAY87	3.35	87.00	300.71	35.66	0.00
JUN87	3.35	94.00	315.91	35.66	0.00
** Worker 38					
JUL86	3.50	124.00	235.00	6.43	0.00
** Worker 39					
NOV86	1.75	13.50	29.75	0.00	0.00
DEC86	1.75	10.00	17.50	0.00	0.00
JAN87	1.75	16.00	17.50	0.00	0.00
FEB87	1.75	30.00	28.00	0.00	0.00
MAR87	1.75	42.00	52.50	0.00	0.00
APR87	1.75	29.00	73.50	0.00	0.00
MAY87	1.75	29.50	50.75	0.00	0.00
JUN87	1.75	29.50	63.87	0.00	0.00
** Worker 40					
JUL86	3.50	32.00	105.00	0.00	0.00
AUG86	3.50	82.00	287.00	55.00	0.00
SEP86	3.50	24.00	210.00	56.00	0.00
OCT86	3.50	77.00	269.50	36.31	0.00
NOV86	3.50	29.00	101.50	8.34	0.00
DEC86	3.50	67.75	218.51	35.85	0.00
JAN87	3.50	62.00	188.11	28.94	0.00
FEB87	3.50	64.75	226.63	16.75	0.00
MAR87	3.50	71.75	251.13	31.43	0.00
APR87	3.50	85.00	298.67	40.43	0.00
MAY87	3.50	68.25	238.87	27.14	0.00
** Worker 41					
MAR87	1.68	7.00	11.76	0.00	0.00
APR87	1.68	38.00	50.40	3.63	0.00
MAY87	1.68	33.25	63.65	0.00	0.00
JUN87	1.68	36.80	61.65	4.41	0.00
** Worker 42					
JUN87	3.35	106.00	250.00	6.84	0.00
** Worker 43					
JUN87	1.68	13.50	0.00	0.00	0.00
** Worker 44					
MAY87	1.07	10.00	10.70	0.00	0.00
JUN87	1.07	10.00	8.56	0.00	0.00
** Worker 45					
JUL86	3.35	114.00	381.90	51.11	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
AUG86	3.35	36.00	120.60	15.00	0.00
OCT86	1.75	5.00	0.00	0.00	0.00
NOV86	1.75	30.00	7.00	0.00	0.00
DEC86	1.75	34.00	38.50	0.00	0.00
JAN87	1.75	28.00	43.51	1.11	0.00
FEB87	1.75	34.00	44.73	0.00	0.00
MAR87	1.75	42.00	52.50	0.00	0.00
APR87	1.75	34.00	73.50	4.09	0.00
MAY87	1.75	33.00	56.00	0.00	0.00
JUN87	3.35	106.00	250.00	6.84	0.00
** Worker 46					
JUL86	3.35	87.00	291.96	39.12	0.00
AUG86	3.35	34.10	114.24	46.75	0.00
SEP86	3.35	71.53	239.61	27.80	0.00
OCT86	3.35	99.00	331.03	47.59	0.00
NOV86	3.35	73.00	243.23	28.59	0.00
DEC86	3.35	97.00	325.43	46.38	0.00
JAN87	3.35	82.00	274.25	35.65	0.00
FEB87	3.35	71.50	239.98	27.88	0.00
MAR87	3.35	106.00	354.74	40.69	0.00
** Worker 47					
JUL86	3.35	59.00	197.65	30.72	0.00
AUG86	3.35	32.50	175.88	45.00	0.00
SEP86	1.75	0.00	0.00	0.00	0.00
OCT86	1.75	62.00	101.50	0.00	0.00
NOV86	1.75	32.00	80.50	0.00	0.00
DEC86	1.75	42.00	73.50	0.00	0.00
JAN87	1.75	39.00	73.50	0.00	0.00
FEB87	1.75	40.25	70.00	0.00	0.00
MAR87	1.75	59.00	64.75	0.00	0.00
APR87	1.75	38.00	103.25	0.00	0.00
MAY87	1.75	38.50	66.50	0.00	0.00
JUN87	3.35	38.50	67.37	0.00	0.00
** Worker 48					
OCT86	1.75	10.00	16.62	0.00	0.00
NOV86	1.75	15.00	8.75	0.00	0.00
DEC86	1.75	15.00	26.25	0.00	0.00
JAN87	1.75	18.00	27.12	0.00	0.00
FEB87	1.75	17.50	31.50	0.00	0.00
MAR87	1.75	43.00	30.62	0.00	0.00
APR87	1.75	42.00	75.25	0.00	0.00
MAY87	1.75	48.00	75.50	0.00	0.00
** Worker 49					
JUL86	3.35	64.00	214.40	33.63	0.00
AUG86	3.35	32.00	107.20	15.00	0.00
OCT86	1.75	48.00	84.00	0.00	0.00
NOV86	1.75	48.00	84.00	0.00	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
DEC86	1.75	42.00	79.50	0.00	0.00
JAN87	1.75	45.00	63.00	0.00	0.00
FEB87	1.75	44.50	73.50	0.00	0.00
MAR87	1.75	62.00	77.87	0.00	0.00
APR87	1.75	48.00	108.50	0.00	0.00
MAY87	1.75	57.00	84.00	0.00	0.00
JUN87	3.35	71.00	237.85	17.12	0.00
** Worker 50					
JUL86	3.35	71.00	338.35	59.61	0.00
AUG86	3.35	32.50	108.88	11.00	0.00
OCT86	1.75	0.00	0.00	0.00	0.00
NOV86	1.75	15.50	26.25	0.00	0.00
DEC86	1.75	22.50	39.38	0.00	0.00
JAN87	1.75	40.00	39.37	0.00	0.00
FEB87	1.75	40.00	70.87	0.00	0.00
MAR87	1.75	52.50	75.25	0.00	0.00
APR87	1.75	39.00	91.87	0.00	0.00
MAY87	1.75	57.00	80.50	0.00	0.00
JUN87	3.35	99.00	99.75	0.00	0.00
** Worker 51					
JUL86	4.00	52.00	208.00	30.00	0.00
AUG86	4.00	115.00	460.00	80.00	0.00
SEP86	4.00	92.00	368.00	70.00	0.00
** Worker 52					
OCT86	1.75	45.00	78.25	0.00	0.00
NOV86	1.75	48.00	78.25	0.00	0.00
DEC86	1.75	48.00	83.99	0.00	0.00
JAN87	1.75	52.00	68.25	0.00	0.00
FEB87	1.75	45.00	68.25	0.00	0.00
MAR87	1.75	56.00	78.75	0.00	0.00
APR87	1.75	45.00	98.00	0.00	0.00
MAY87	1.75	30.00	78.75	0.00	0.00
** Worker 53					
MAY87	1.00	17.00	17.00	0.00	0.00
JUN87	1.00	137.00	105.50	0.00	0.00
** Worker 54					
OCT86	1.75	5.25	8.75	0.00	0.00
NOV86	1.00	10.00	5.00	0.00	0.00
DEC86	1.00	18.00	18.00	0.00	0.00
JAN87	1.00	17.00	18.00	0.00	0.00
FEB87	1.00	13.00	66.50	0.00	0.00
MAR87	1.00	34.00	12.00	0.00	0.00
APR87	1.00	17.50	34.00	0.00	0.00
MAY87	1.00	40.00	19.50	0.00	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 55					
OCT86	1.00	34.00	8.00	0.00	0.00
NOV86	1.00	33.00	34.00	0.00	0.00
DEC86	1.00	21.00	21.00	0.00	0.00
JAN87	1.00	21.00	21.50	0.00	0.00
FEB87	1.00	19.00	19.00	0.00	0.00
MAR87	1.00	29.50	29.50	0.00	0.00
APR87	1.00	40.00	29.50	0.00	0.00
MAY87	1.00	45.00	40.00	0.00	0.00
JUN87	1.00	45.00	78.00	0.00	0.00
** Worker 56					
DEC86	1.75	10.00	17.50	0.00	0.00
JAN87	0.00	0.00	0.00	0.00	0.00
FEB87	0.00	0.00	0.00	0.00	0.00
MAR87	1.75	15.00	0.00	0.00	0.00
APR87	1.75	19.50	26.25	0.00	0.00
MAY87	1.75	10.50	34.12	0.00	0.00
** Worker 57					
JUL86	3.35	105.00	351.75	42.21	0.00
AUG86	3.35	52.00	174.20	20.90	0.00
JUN87	3.35	42.00	0.00	0.00	0.00
** Worker 58					
JUL86	3.35	132.00	442.20	75.00	0.00
AUG86	3.35	38.00	125.60	21.35	0.00
SEP86	1.75	12.00	21.00		0.00
OCT86	0.00	21.00	0.00	0.00	0.00
NOV86	1.75	45.00	78.75	0.00	0.00
DEC86	1.75	33.00	57.75	0.00	0.00
JAN87	1.75	27.00	47.25	0.00	0.00
FEB87	1.75	36.00	63.00	0.00	0.00
MAR87	1.75	39.00	68.25	0.00	0.00
APR87	1.75	32.00	52.50	0.00	0.00
MAY87	1.75	27.00	47.25	0.00	0.00
** Worker 59					
MAR87	1.68	5.00	0.00	0.00	0.00
APR87	1.68	40.00	53.76	3.87	0.00
MAY87	1.68	41.50	63.65	5.67	0.00
JUN87	1.68	41.00	69.02	3.50	0.00
** Worker 60					
OCT86	1.00	0.00	0.00	0.00	0.00
NOV86	1.00	1.00	1.00	0.00	0.00
DEC86	1.00	0.00	0.00	0.00	0.00
JAN87	1.00	23.25	23.25	0.00	0.00
FEB87	1.00	23.00	23.00	0.00	0.00
MAR87	1.00	31.50	28.50	0.00	0.00
APR87	1.00	24.00	31.50	3.87	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAY87	1.00	23.50	24.00	0.00	0.00
JUN87	1.00	30.00	52.49	0.00	0.00
** Worker 61					
OCT86	1.75	37.50	63.87	0.00	0.00
NOV86	1.75	16.00	29.75	0.00	0.00
DEC86	1.75	16.00	28.00	0.00	0.00
JAN87	1.75	18.00	28.00	0.00	0.00
FEB87	1.75	18.00	31.50	0.00	0.00
MAR87	1.75	21.00	31.50	0.00	0.00
APR87	1.75	32.00	36.75	0.00	0.00
MAY87	1.75	57.00	56.00	0.00	0.00
** Worker 62					
OCT86	1.00	22.50	39.00	0.00	0.00
NOV86	1.00	27.00	22.50	0.00	0.00
DEC86	1.00	17.00	17.00	0.00	0.00
JAN87	1.00	12.50	12.50	0.00	0.00
FEB87	1.00	23.00	23.00	0.00	0.00
MAR87	1.00	30.00	30.00	0.00	0.00
APR87	1.00	0.00	10.50	0.00	0.00
** Worker 63					
OCT86	1.75	27.00	45.50	0.00	0.00
NOV86	1.00	36.00	18.00	0.00	0.00
DEC86	1.00	10.00	10.00	0.00	0.00
JAN87	1.75	0.00	10.00	0.00	0.00
FEB87	1.75	6.00	0.00	0.00	0.00
MAR87	1.75	29.00	10.50	0.00	0.00
APR87	1.75	29.00	53.37	0.00	0.00
MAY87	1.75	29.50	51.62	0.00	0.00
** Worker 64					
JAN87	1.00	5.00	2.00	0.00	0.00
FEB87	1.00	10.00	5.00	0.00	0.00
MAR87	1.00	5.00	10.00	0.00	0.00
APR87	1.00	21.00	10.00	0.00	0.00
MAY87	1.00	14.00	21.00	0.00	0.00
JUN87	3.35	14.50	24.50	0.00	0.00
** Worker 65					
DEC86	1.75	39.00	0.00	0.00	0.00
JAN87	1.75	54.00	68.25	0.00	0.00
FEB87	1.75	54.00	89.25	0.00	0.00
MAR87	1.75	0.00	94.50	0.00	0.00
** Worker 66					
JUL86	1.81	151.25	273.99	15.00	0.00
SEP86	1.93	155.50	300.11	15.87	0.00
OCT86	1.93	160.50	309.77	17.27	0.00
NOV86	1.93	157.50	303.97	16.44	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
DEC86	1.93	133.00	256.69	10.27	0.00
JAN87	1.93	140.00	270.20	21.60	0.00
FEB87	1.93	140.00	270.20	21.60	0.00
MAR87	1.93	147.00	283.71	22.71	0.00
APR87	1.93	147.00	283.71	14.15	0.00
MAY87	1.93	140.00	270.20	21.60	0.00
JUN87	1.93	154.00	297.22	35.00	0.00
** Worker 67					
JAN87	4.40	38.25	168.30	14.02	0.00
FEB87	4.40	80.75	355.30	29.60	0.00
MAR87	4.40	66.00	291.28	37.87	0.00
APR87	4.40	89.25	392.70	39.67	0.00
MAY87	4.40	21.25	93.50	16.83	0.00
** Worker 68					
APR87	0.83	56.00	46.48	2.40	0.00
MAY87	0.84	26.25	77.49	7.49	0.00
JUN87	0.84	90.50	76.02	8.64	0.00
** Worker 69					
JUL86	3.35	35.98	116.25	9.66	59.00
SEP86	3.40	40.50	137.50	11.12	59.00
OCT86	3.45	45.00	155.25	26.00	59.00
NOV86	3.45	30.00	104.32	10.00	59.00
DEC86	3.40	34.40	116.97	9.36	59.00
JAN87	3.50	44.00	154.00	12.30	59.00
MAY87	3.35	48.75	163.31	14.67	59.00
JUN87	3.35	71.50	239.56	29.94	59.00
** Worker 70					
JUL86	3.35	8.00	26.80	2.23	-30.00
** Worker 71					
JUL86	3.40	131.75	468.35	94.41	0.00
SEP86	3.40	94.00	322.75	25.00	0.00
OCT86	3.40	98.25	334.05	58.83	0.00
NOV86	3.45	92.25	318.26	54.61	0.00
DEC86	3.45	112.00	388.12	31.04	0.00
JAN87	3.50	78.50	274.76	52.25	0.00
FEB87	3.50	59.50	205.25	28.67	0.00
MAR87	3.50	82.25	287.88	37.42	0.00
APR87	3.50	78.00	274.00	45.00	0.00
** Worker 72					
APR87	0.84	30.00	40.00	0.00	0.00
MAY87	0.84	65.00	69.40	1.50	0.00
JUN87	0.84	75.50	75.70	8.00	0.00
** Worker 73					
SEP86	2.12	55.00	137.55	12.35	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
OCT86	3.19	85.50	224.36	32.04	0.00
NOV86	2.12	76.00	161.12	13.82	0.00
DEC86	2.12	62.00	131.44	11.17	0.00
JUN87	3.35	56.00	187.60	22.50	0.00
** Worker 74					
SEP86	2.12	77.70	164.73	13.05	0.00
OCT86	2.12	53.50	113.42	9.07	0.00
NOV86	2.12	76.00	161.12	13.82	0.00
DEC86	2.12	60.00	127.20	10.81	0.00
MAR87	1.68	36.00	60.48	7.56	14.60
APR87	1.68	63.00	105.84	13.23	14.60
MAY87	1.68	63.00	105.84	13.23	14.60
JUN87	1.68	30.00	50.40	6.30	14.60
** Worker 75					
SEP86	2.12	39.00	82.68	11.07	0.00
OCT86	2.12	85.00	180.20	20.67	0.00
NOV86	2.12	87.00	184.44	15.68	0.00
DEC86	2.12	76.50	162.18	13.79	0.00
JUN87	3.00	4.00	12.00	1.60	-211.00
** Worker 76					
JUL86	3.35	99.00	331.65	59.06	0.00
SEP86	2.12	74.00	156.46	15.45	0.00
OCT86	2.12	89.00	188.68	16.06	0.00
NOV86	2.12	91.00	192.92	16.40	0.00
DEC86	2.12	78.00	165.36	14.06	0.00
** Worker 77					
MAR87	1.68	48.00	80.64	9.68	0.00
APR87	1.68	66.00	110.88	13.86	0.00
MAY87	2.13	120.00	255.30	21.06	0.00
JUN87	2.81	112.00	337.56	68.12	0.00
** Worker 78					
APR87	3.35	53.00	177.55	17.75	0.00
MAY87	3.35	55.00	184.25	18.40	0.00
JUN87	3.35	58.00	194.30	19.30	0.00
** Worker 79					
JUL86	3.94	78.35	308.70	44.58	0.00
** Worker 80					
MAY87	0.84	30.00	25.20	1.89	0.00
JUN87	0.84	36.00	15.40	1.80	0.00
** Worker 81					
APR87	3.35	12.00	23.85	1.00	0.00
MAY87	3.35	60.00	67.50	3.00	0.00
JUN87	0.00	28.00			0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 82					
NOV86	3.50	12.00	36.45	2.62	0.00
DEC86	3.50	8.50	15.72	1.13	0.00
JAN87	3.50	9.00	21.85	1.61	0.00
FEB87	3.50	9.00	21.85	1.61	0.00
MAR87	3.50	9.00	21.85	1.61	0.00
APR87	3.50	9.00	21.85	1.61	0.00
MAY87	3.50	9.00	21.85	1.61	0.00
** Worker 83					
DEC86	3.35	16.00	46.00	3.35	0.00
JAN87	3.35	16.00	46.00	3.35	0.00
FEB87	3.35	16.00	46.00	3.35	0.00
MAR87	3.35	16.00	46.00	3.35	0.00
JUN87	3.50	59.50	189.73	11.27	-5.00
** Worker 84					
JUL86	3.50	30.00	78.25	8.30	0.00
AUG86	3.50	30.00	74.29	7.14	0.00
SEP86	3.50	30.00	74.29	7.14	0.00
OCT86	3.50	25.00	65.50	14.00	0.00
NOV86	3.50	31.00	76.50	7.90	0.00
DEC86	3.50	24.00	60.00	4.20	0.00
JAN87	3.50	30.00	78.25	8.30	0.00
FEB87	3.50	30.00	78.25	8.30	0.00
MAR87	3.50	30.00	78.25	8.30	0.00
APR87	7.00	100.00	96.00	8.30	0.00
MAY87	3.50	110.00	86.40	7.15	0.00
JUN87	3.35	100.00	52.72	3.83	0.00
** Worker 85					
APR87	3.35	12.00	4.79	0.34	0.00
MAY87	3.35	60.00	56.72	2.69	0.00
JUN87	3.35				0.00
** Worker 86					
JUL86	3.50	21.00	65.15	7.42	0.00
AUG86	3.50	24.00	69.14	6.65	0.00
SEP86	3.50	24.00	69.14	6.65	0.00
OCT86	3.50	33.00	80.00	7.69	0.00
NOV86	3.50	36.00	81.50	8.20	0.00
DEC86	3.50	30.00	59.60	6.90	0.00
JAN87	3.50	34.00	78.25	8.30	0.00
FEB87	3.50	34.00	78.25	8.30	0.00
MAR87	3.50	34.00	78.25	8.30	0.00
APR87	3.50	140.00	202.00	16.56	0.00
MAY87	7.00	148.00	180.00	15.46	0.00
JUN87	7.00				0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 87					
JUL86	3.50	33.00	74.00	8.15	0.00
AUG86	3.50	22.00	69.14	6.65	0.00
SEP86	3.50	22.00	69.14	6.65	0.00
OCT86	3.50	33.00	78.25	8.30	0.00
NOV86	3.50	32.00	78.25	8.30	0.00
DEC86	3.50	28.00	59.60	6.90	0.00
JAN87	3.50	29.00	69.70	7.80	0.00
FEB87	3.50	29.00	69.70	7.80	0.00
MAR87	3.50	29.00	69.70	7.80	0.00
APR87	3.50	85.00	83.00	7.30	0.00
MAY87	3.50	82.00	83.00	7.30	0.00
JUN87	3.50	56.75	180.00	7.92	0.00
** Worker 88					
NOV86	3.35	16.00	46.00	3.35	0.00
DEC86	3.35	16.00	28.63	2.04	0.00
JAN87	3.35	10.00	15.00	0.96	0.00
FEB87	3.35	10.00	15.00	0.96	0.00
MAR87	3.35	10.00	15.00	0.96	0.00
APR87	3.35	12.00	9.27	0.66	0.00
MAY87	3.35	60.00	18.54	1.32	0.00
JUN87	7.00				0.00
** Worker 89					
NOV86	3.35	16.00	46.00	3.35	0.00
DEC86	3.35	16.00	46.00	3.35	0.00
JAN87	3.35	16.00	46.00	3.35	0.00
FEB87	3.35	16.00	46.00	3.35	0.00
MAR87	3.35	16.00	46.00	3.35	0.00
** Worker 90					
APR87	3.35	4.00	4.79	0.34	0.00
MAY87	3.35	40.00	23.42	1.60	0.00
JUN87	3.35	100.00	38.37	2.74	0.00
** Worker 91					
JUN87	3.35	18.00	14.12	1.00	0.00
** Worker 92					
JUL86	2.03	11.00	167.02	23.00	0.00
** Worker 93					
JUL86	2.03	120.00	294.42	48.94	29.00
AUG86	2.03	150.00	369.02	65.14	29.00
SEP86	2.03	101.75	272.68	44.04	118.00
OCT86	2.03	104.50	216.75	32.12	318.00
NOV86	2.03	110.00	221.43	33.14	318.00
DEC86	2.03	90.50	200.42	28.59	318.00
JAN87	2.03	91.50	227.09	34.36	37.00
FEB87	2.03	91.00	181.85	31.90	37.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAR87	2.03	76.25	149.72	25.06	56.00
APR87	2.03	83.25	185.79	34.05	-22.00
MAY87	2.03	91.00	204.09	36.59	2.00
JUN87	2.23	79.50	164.68	0.00	24.00
** Worker 94					
FEB87	2.03	15.25	30.95	2.56	0.00
MAR87	2.03	11.25	22.83	2.00	20.00
APR87	2.03	23.75	57.19	5.03	20.00
MAY87	2.03	23.25	48.96	4.23	20.00
JUN87	2.03	55.75	132.46	12.84	304.00
** Worker 95					
JUL86	1.48	114.00	167.96	14.12	4.50
AUG86	1.62	70.00	195.99	16.83	33.50
SEP86	1.62	84.75	152.82	11.65	33.50
OCT86	1.62	88.75	147.70	12.17	33.50
NOV86	1.62	82.25	138.41	11.28	8.50
DEC86	1.62	78.00	146.17	11.02	10.50
JAN87	1.62	42.50	138.41	11.26	21.50
FEB87	1.62	76.25	123.08	9.79	21.50
MAR87	1.62	66.25	104.95	8.04	-7.50
APR87	1.62	76.00	127.32	10.67	-11.50
MAY87	1.62	77.50	130.21	10.48	-17.50
JUN87	1.62	52.50	108.30	8.37	-11.00
** Worker 96					
JUL86	1.46	0.00	0.00	0.00	0.00
AUG86	1.62	0.00	0.00	0.00	0.00
SEP86	1.62	96.25	68.56	5.57	0.00
OCT86	1.62	97.75	165.50	13.88	0.00
NOV86	1.62	102.25	172.68	14.58	0.00
DEC86	1.62	78.00	150.99	12.48	0.00
JAN87	1.74	79.00	158.08	13.17	0.00
FEB87	1.74	85.25	148.38	12.24	0.00
MAR87	1.62	71.50	131.95	10.66	0.00
APR87	1.62	81.25	136.45	11.26	0.00
MAY87	1.62	72.00	137.27	11.13	0.00
JUN87	1.62	9.75	47.78	3.42	0.00
** Worker 97					
JUL86	2.03	117.00	298.78	49.88	0.00
AUG86	2.03	14.25	225.56	34.47	0.00
SEP86	2.03	74.25	218.11	32.44	0.00
OCT86	2.03	68.50	174.26	22.92	0.00
NOV86	2.03	87.25	185.84	14.70	0.00
DEC86	2.03	90.50	201.41	28.84	0.00
JAN87	2.03	83.50	202.12	28.96	0.00
FEB87	2.03	85.52	126.02	21.19	0.00
MAR87	2.03	70.00	124.79	19.90	0.00
APR87	2.03	177.25	157.57	26.66	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAY87	2.03	47.75	163.48	27.88	0.00
JUN87	2.03	59.00	129.27	20.82	0.00
** Worker 98					
AUG86	1.62	55.75	293.90	35.96	0.00
SEP86	1.62	80.50	219.74	19.89	0.00
OCT86	1.62	68.50	152.04	12.59	0.00
NOV86	1.62	79.50	163.06	13.65	0.00
DEC86	1.62	57.00	153.38	12.72	0.00
JAN87	1.62	94.50	155.60	12.92	0.00
FEB87	1.62	78.25	160.09	13.36	0.00
MAR87	1.62	32.00	104.44	8.00	0.00
APR87	1.62	61.00	129.68	10.43	0.00
MAY87	1.62	51.50	116.35	9.15	0.00
JUN87	1.62	49.50	119.65	9.42	-42.00
** Worker 99					
JAN87	1.40	28.25	51.04	3.65	0.00
FEB87	1.40	25.50	64.10	4.58	0.00
MAR87	1.40	14.00	19.60	1.40	0.00
APR87	1.40	18.40	26.77	1.91	0.00
MAY87	1.40	13.75	19.37	1.38	0.00
JUN87	1.40	4.75	6.69	0.48	0.00
** Worker 100					
JUL86	1.26	30.00	29.24	2.85	0.00
AUG86	1.26	15.50	42.58	4.10	0.00
SEP86	1.26	15.00	18.90	1.82	0.00
OCT86	1.26	12.75	37.21	3.59	0.00
NOV86	1.26	35.00	61.58	4.18	0.00
DEC86	1.26	20.50	22.25	2.24	0.00
JAN87	1.26	26.50	36.01	3.47	0.00
FEB87	1.32	22.00	38.36	4.50	0.00
MAR87	1.26	36.25	41.46	4.00	0.00
APR87	1.26	31.75	42.74	4.13	0.00
MAY87	1.26	39.75	46.13	4.45	0.00
JUN87	1.26	13.50	19.16	1.90	0.00
** Worker 101					
JUL86	0.97	118.25	114.84	9.00	0.00
AUG86	0.97	23.75	147.58	12.05	0.00
SEP86	0.97	44.00	106.94	8.23	0.00
OCT86	0.97	24.00	95.07	7.12	0.00
NOV86	0.97	50.25	74.64	5.34	0.00
DEC86	0.97	60.03	60.03	4.29	0.00
JAN87	0.97	34.25	34.25	4.11	0.00
FEB87	0.97	32.00	32.12	2.00	0.00
MAR87	0.97	11.25	11.36	0.89	0.00
APR87	0.97	34.75	35.40	2.76	0.00
MAY87	0.97	23.75	26.29	27.88	0.00
JUN87	0.97	10.00	19.51	1.39	216.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 102					
JUL86	3.60	102.50	368.10	0.00	0.00
AUG86	3.60	57.50	209.70	0.00	0.00
SEP86	3.60	107.20	389.70	0.00	0.00
OCT86	3.60	89.25	321.10	0.00	0.00
NOV86	3.60	102.00	367.10	0.00	0.00
DEC86	3.60	112.00	403.40	0.00	0.00
JAN87	3.60	178.00	645.82	0.00	0.00
FEB87	3.60	70.00	182.00	0.00	0.00
MAR87	3.60	101.00	386.40	0.00	0.00
APR87	3.60	72.00	227.00	0.00	0.00
** Worker 103					
SEP86	3.85	60.00	135.71	16.60	0.00
OCT86	3.85	122.00	381.15	56.95	0.00
NOV86	3.85	111.00	410.03	63.23	0.00
DEC86	3.85	65.75	253.14	0.00	0.00
JAN87	3.85	50.00	192.50	29.59	0.00
FEB87	3.85	60.00	231.00		0.00
MAR87	3.85	152.00	390.58	59.56	0.00
APR87	3.85	100.00	392.71	34.16	0.00
MAY87	3.85	100.00	392.70	59.48	0.00
JUN87	3.85	80.00	392.70	51.58	
** Worker 104					
JUL86	3.35	150.00	332.50	7.26	0.00
AUG86	3.35	126.00	337.50	2.42	0.00
SEP86	3.35		167.50	2.42	0.00
** Worker 105					
MAR87	3.65	30.00	108.00	0.00	0.00
APR87	3.65	60.00	210.00	0.00	0.00
MAY87	3.65	50.00	182.50	0.00	0.00
JUN87	3.65	59.50	200.26	22.10	0.00
** Worker 106					
JUN87	1.95	60.00		0.00	154.00
** Worker 107					
SEP86	3.50	13.00	0.00	0.00	0.00
OCT86	3.50	136.50	210.00	22.16	0.00
NOV86	3.50	120.00	210.00	22.16	0.00
DEC86	3.50	114.00	399.00	40.91	0.00
JAN87	3.50	145.00	518.00	40.91	0.00
FEB87	3.50	120.00	420.00	44.66	0.00
MAR87	3.50	112.00	413.00	58.62	0.00
APR87	3.50	120.00	420.00	44.32	0.00
MAY87	3.50	120.00	420.00	44.66	0.00
JUN87	3.50	120.00	420.00	38.56	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 108					
MAY87	4.00	120.00	219.46	20.75	0.00
JUN87	4.00	120.00	466.00	49.09	0.00
** Worker 109					
DEC86	2.01	132.20	265.73	31.98	0.00
JAN87	2.01	113.10	227.33	20.46	0.00
FEB87	2.01	112.40	225.93	18.07	0.00
MAR87	2.01	130.60	262.50	21.00	0.00
APR87	2.01	139.00	279.19	25.00	0.00
MAY87	2.01	175.00	351.95	32.00	0.00
JUN87	2.01	140.30	282.00	25.38	0.00
** Worker 110					
JUL86	1.68	71.00	132.00	13.00	0.00
AUG86	1.68	126.00	211.85	19.00	0.00
SEP86	1.68	125.00	210.00	18.90	0.00
OCT86	1.01	163.80	165.43	15.00	0.00
NOV86	1.01	114.30	115.44	9.00	0.00
DEC86	1.01	97.10	98.07	10.71	0.00
** Worker 111					
JUL86	1.68	101.00	170.00	16.00	0.00
AUG86	1.68	118.00	198.24	18.00	0.00
SEP86	1.68	103.00	173.04	15.57	0.00
OCT86	1.51	82.90	125.19	11.00	0.00
NOV86	1.51	92.00	138.61	11.00	0.00
DEC86	1.51	85.30	128.80	10.51	0.00
JAN87	1.51	60.70	91.66	7.33	-3.00
FEB87	1.51	0.00	97.40	8.00	-3.00
MAR87	1.51	104.80	158.25	12.66	-3.00
APR87	1.51	89.60	135.60	11.00	-3.00
MAY87	1.51	170.70	257.76	23.20	-3.00
JUN87	1.51	109.50	165.34	14.88	-3.00
** Worker 112					
DEC86	1.68	102.00	170.68	14.55	0.00
JAN87	1.68	98.40	165.31	14.88	-2.00
FEB87	1.68	0.00	172.87	13.83	-2.00
MAR87	1.68	109.70	184.29	14.74	-2.00
APR87	1.68	121.00	202.95	18.00	-2.00
MAY87	1.68	193.00	324.24	29.18	-2.00
JUN87	1.68	113.70	191.01	15.28	-2.00
** Worker 113					
JUL86	1.24	105.00	130.00	12.00	0.00
AUG86	1.24	66.00	81.34	7.32	26.00
SEP86	1.24	110.00	136.89	12.32	26.00
OCT86	1.24	125.60	155.75	12.00	-19.00
NOV86	1.24	122.50	122.51	10.00	26.00
DEC86	1.24	94.00	116.19	9.29	3.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
JAN87	1.24	60.00	72.91	5.83	-17.00
FEB87	1.24	82.10	101.80	8.00	-20.00
MAR87	1.24	90.20	111.85	8.95	-51.00
APR87	1.24	0.00	48.86	0.00	-28.00
MAY87	1.24	0.00		0.00	-28.00
JUN87	1.24			0.00	0.00
** Worker 114					
JUL86	1.81	97.00	175.00	16.00	48.00
AUG86	1.81	67.30	121.81	11.00	37.00
SEP86	1.81	108.00	195.48	17.60	-1.00
OCT86	1.37	169.40	232.08	21.00	-27.00
NOV86	1.37	148.00	147.69	13.00	-7.00
DEC86	1.37	83.00	113.30	9.67	18.00
JAN87	1.37	46.50	64.26	5.78	0.00
FEB87	1.37	82.30	112.75	9.02	15.00
MAR87	1.37	96.10	131.65	10.53	-56.00
APR87	1.37	101.00	137.96	11.00	-12.00
MAY87	1.37	182.00	248.93	22.40	-10.00
JUN87	1.37	97.80	133.99	10.72	0.00
** Worker 115					
JUL86	4.00	0.00	192.00	0.00	0.00
AUG86	4.00	40.00	208.00	0.00	0.00
** Worker 116					
AUG86	4.00	52.00	160.00	0.00	0.00
** Worker 117					
JUL86	4.00	48.00	192.00	0.00	53.00
AUG86	4.00	52.00	208.00	0.00	53.00
SEP86	4.00	40.00	208.00	0.00	53.00
** Worker 118					
DEC86	3.90	132.50	516.75	110.00	-182.00
JAN87	3.90	112.00	436.80	90.00	-182.00
FEB87	3.90	99.00	386.10	110.00	-182.00
MAR87	3.90	117.00	456.30	130.00	-182.00
APR87	3.90	84.00	327.60	80.00	-182.00
MAY87	3.90	131.50	512.85	145.00	-182.00
** Worker 119					
JUL86	4.00	104.00	416.00	30.00	0.00
AUG86	4.10	168.00	654.00	140.00	0.00
SEP86	4.10	139.00	574.00	90.00	0.00
DEC86	4.20	98.00	401.80	0.00	0.00
** Worker 120					
MAY87	3.35	41.50	247.89	71.88	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 121					
JUL86	4.00	125.00	500.00	0.00	0.00
AUG86	4.00	144.00	576.00	125.00	248.00
SEP86	4.00	138.50	558.00	79.00	323.00
DEC86	4.00	134.00	536.00	95.00	0.00
JAN87	4.00	140.00	560.00	115.00	325.00
FEB87	4.00	122.50	490.00	145.00	325.00
MAR87	4.00	144.00	576.00	160.00	325.00
APR87	3.90	135.00	540.00	130.00	248.00
MAY87	4.00	140.00	560.00	170.00	0.00
** Worker 122					
JUL86	4.10	144.00	524.20	85.00	0.00
AUG86	4.10	160.00	656.00	140.00	0.00
SEP86	4.10	0.00	603.00	90.00	0.00
** Worker 123					
JUL86	3.90	91.00	354.90	0.00	0.00
AUG86	3.90	144.00	561.60	110.00	0.00
SEP86	3.90	146.50	571.35	120.00	0.00
DEC86	3.90	134.00	522.60	115.00	0.00
JAN87	3.90	157.00	612.30	125.00	0.00
FEB87	3.90	125.50	489.45	145.00	336.00
MAR87	3.90	147.50	575.25	160.00	0.00
APR87	3.90	142.50	555.75	135.00	0.00
MAY87	3.90	140.00	546.00	160.00	-4.00
** Worker 124					
JUL86	4.00	136.00	544.00	45.00	0.00
AUG86	4.10	160.00	656.00	140.00	0.00
SEP86	4.10	133.00	574.00	90.00	0.00
** Worker 125					
JUL86	4.10	154.00	631.40	79.00	0.00
AUG86	4.30	156.00	670.00	110.00	0.00
DEC86	4.40	136.00	598.00	94.00	0.00
JAN87	4.50	160.00	720.00	150.00	0.00
FEB87	4.50	160.00	720.00	150.00	0.00
MAR87	4.50	160.00	720.00	110.00	0.00
** Worker 126					
SEP86	3.50	85.00	290.00	4.50	0.00
** Worker 127					
JUL86	4.10	144.00	524.00	85.00	0.00
AUG86	4.10	160.00	656.00	140.00	0.00
SEP86	4.10	147.00	603.00	90.00	0.00
DEC86	4.10	105.00	430.50	100.00	0.00
** Worker 128					
AUG86	4.10	168.00	689.00	140.00	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
SEP86	4.10	147.00	574.00	90.00	0.00
** Worker 129					
JUL86	3.90	119.00	464.10	0.00	0.00
AUG86	3.90	127.50	495.30	95.00	-10.00
SEP86	3.90	139.50	544.35	65.00	-10.00
DEC86	3.90	90.00	351.00	55.00	-10.00
JAN87	3.90	119.00	464.10	95.00	-10.00
FEB87	3.90	125.00	487.50	145.00	-10.00
MAR87	3.90	124.00	483.60	140.00	-10.00
APR87	3.90	111.50	434.85	100.00	-10.00
MAY87	3.90	117.50	458.25	130.25	-10.00
** Worker 130					
JUL86	4.10	126.00	516.60	0.00	0.00
AUG86	4.10	151.00	609.10	130.00	77.00
SEP86	4.10	146.50	600.65	70.00	0.00
** Worker 131					
AUG86	3.90	144.00	561.60	110.00	0.00
SEP86	3.90	63.00	245.70	45.00	0.00
** Worker 132					
JUL86	4.87	144.00	541.63	56.24	0.00
AUG86	4.87	132.00	588.48	64.72	0.00
SEP86	4.87	157.50	616.02	80.98	0.00
MAY87	4.87	128.00	623.36	180.27	0.00
** Worker 133					
SEP86	3.50	80.00	275.00	4.08	154.00
** Worker 134					
JUL86	3.45	31.00	79.72	10.92	154.00
AUG86	3.60	101.00	363.60	36.77	154.00
** Worker 135					
MAY87	3.35	40.50	135.68	39.35	0.00
** Worker 136					
JUL86	3.90	119.00	464.10	0.00	0.00
AUG86	3.90	151.00	589.30	120.00	0.00
AUG86	3.90	151.00	589.30	120.00	0.00
SEP86	3.90	146.50	571.35	120.00	0.00
** Worker 137					
JUL86	4.00	131.00	524.00	0.00	0.00
AUG86	4.10	143.00	586.30	125.00	0.00
SEP86	4.10	146.50	600.65	130.00	0.00
DEC86	4.00	138.00	552.00	115.00	0.00
JAN87	4.00	145.00	580.00	125.00	0.00
FEB87	4.00	117.50	560.00	170.00	305.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAR87	4.00	112.00	448.00	125.00	305.00
APR87	4.00	126.50	504.00	120.00	0.00
MAY87	4.00	140.00	560.00	170.00	0.10
** Worker 138					
JUL86	4.30	147.00	632.10	83.00	0.00
AUG86	4.10	156.00	639.60	104.00	0.00
DEC86	4.20	112.00	470.40	90.00	0.00
JAN87	4.30	168.00	722.40	120.00	0.00
FEB87	4.30	144.00	619.20	105.00	0.00
MAR87	4.40	168.00	739.20	110.00	0.00
** Worker 139					
DEC86	3.90	141.00	549.00	115.00	0.00
JAN87	3.90	151.00	588.90	120.00	0.00
FEB87	3.90	125.50	489.45	145.00	0.00
MAR87	3.90	133.00	518.70	145.00	0.00
APR87	3.90	126.00	491.40	120.00	0.00
MAY87	3.90	133.00	518.70	145.00	0.00
** Worker 140					
JUL86	3.90	133.00	518.70	0.00	0.00
AUG86	3.90	108.00	421.20	90.00	0.00
SEP86	3.90	146.50	571.35	120.00	0.00
DEC86	3.90	123.00	479.70	100.00	0.00
JAN87	3.90	117.00	456.30	95.00	0.00
** Worker 141					
JUL86	3.90	119.00	464.10	0.00	0.00
AUG86	3.90	130.00	507.00	100.00	0.00
SEP86	3.90	132.00	516.75	120.00	0.00
DEC86	3.90	147.00	573.30	120.00	0.00
JAN87	3.90	132.00	514.80	110.00	0.00
** Worker 142					
JUL86	3.90	119.00	464.10	0.00	0.00
AUG86	3.90	144.00	561.60	110.00	338.00
SEP86	3.90	138.50	540.15	125.00	338.00
DEC86	3.90	122.00	475.00	95.00	0.00
JAN87	3.90	123.00	479.70	100.00	338.00
FEB87	3.90	118.50	462.15	135.00	338.00
MAR87	3.90	126.00	491.40	140.00	338.00
APR87	3.90	112.00	436.80	100.00	338.00
MAY87	3.90	0.00	546.00	160.00	338.10
** Worker 143					
AUG86	4.10	160.00	656.00	140.00	0.00
SEP86	4.10	147.00	603.00	90.00	0.00
DEC86	4.10	98.00	401.80	0.00	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 144					
JUL86	3.90	154.00	600.60	73.00	0.00
AUG86	3.90	164.00	639.60	104.00	0.00
DEC86	4.00	160.00	640.00	100.00	0.00
JAN87	4.10	168.00	688.80	100.00	0.00
FEB87	4.10	160.00	656.00	110.00	0.00
MAR87	4.10	176.00	721.60	110.00	0.00
** Worker 145					
JUL86	4.90	172.50	845.25	93.82	0.00
AUG86	4.90	168.00	823.20	90.55	0.00
SEP86	4.90	176.00	862.40	94.86	0.00
OCT86	4.90	184.00	901.60	100.07	0.00
NOV86	4.90	136.00	784.00	83.10	0.00
DEC86	5.18	168.00	953.12	105.79	0.00
JAN87	5.18	160.00	828.80	91.99	0.00
FEB87	5.18	160.00	828.80	91.99	0.00
MAR87	5.18	176.00	911.68	101.20	0.00
APR87	5.18	176.00	911.68	101.20	0.00
MAY87	5.10	168.00	870.24	119.22	0.00
JUN87	5.18	176.00	911.68	101.96	0.00
** Worker 146					
JUL86	4.89	184.00	899.76	123.26	0.00
AUG86	4.89	168.00	821.52	112.54	0.00
SEP86	4.89	176.00	860.64	117.90	0.00
OCT86	4.89	160.00	899.76	120.56	0.00
NOV86	4.89	144.00	782.40	107.18	0.00
DEC86	5.16	168.00	949.44	130.07	0.00
JAN87	5.16	160.00	825.60	113.10	0.00
FEB87	5.12	96.00	825.60	113.11	0.00
MAR87	5.16	168.00	908.16	124.42	0.00
APR87	5.16	136.00	784.32	107.45	0.00
MAY87	5.16	168.00	866.88	118.76	0.00
JUN87	5.16	128.00	908.16	124.42	0.00
** Worker 147					
AUG86	3.50	168.00	588.00	56.44	0.00
** Worker 148					
JUL86	3.35	55.00	237.37	12.58	0.00
AUG86	3.35	0.00	0.00	0.00	0.00
** Worker 149					
SEP86	3.81	176.00	670.56	71.08	0.00
OCT86	3.81	184.00	701.04	67.29	0.00
NOV86	3.81	106.00	548.64	58.15	0.00
DEC86	3.81	184.00	701.04	74.31	0.00
JAN87	3.81	160.00	609.60	58.52	0.00
FEB87	3.81	160.00	609.60	58.52	0.00

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Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAR87	3.81	176.00	670.56	71.08	0.00
APR87	3.81	176.00	670.56	71.08	0.00
MAY87	4.30	160.00	688.00	72.92	0.00
JUN87	4.30	176.00	756.80	80.22	0.00
** Worker 150					
DEC86	4.25	75.00	318.75	45.90	0.00
JAN87	4.25	160.00	680.00	97.92	0.00
FEB87	4.25	135.00	573.75	82.62	0.00
MAR87	4.25	176.00	748.00	107.71	0.00
APR87	4.25	176.00	748.00	107.71	0.00
MAY87	4.25	152.00	646.00	93.02	0.00
JUN87	4.25	132.00	748.00	107.71	0.00
** Worker 151					
DEC86	4.00	168.00	736.00	88.79	191.00
JAN87	4.00	149.00	596.00	72.71	191.00
FEB87	4.00	139.00	556.00	67.83	191.00
MAR87	4.00	176.00	704.00	85.89	191.00
APR87	4.00	136.00	544.00	66.36	191.00
MAY87	4.00	120.00	480.00	58.56	191.00
JUN87	4.25	48.00	192.00	23.42	191.00
** Worker 152					
JUL86	4.89	156.00	899.76	123.26	0.00
AUG86	7.12	165.50	1178.36	373.63	0.00
SEP86	7.12	145.00	1079.40	230.51	0.00
OCT86	7.12	159.50	1135.64	261.40	0.00
JAN87	7.36	147.25	556.80	240.48	0.00
FEB87	7.36	143.00	1111.60	234.68	0.00
MAR87	7.36	174.25	1224.96	262.12	0.00
MAY87	7.36	95.00	866.55	159.58	0.00
MAY87	7.36	95.00	804.94	159.58	0.00
JUN87	7.36	110.00	874.50	175.72	0.00
** Worker 153					
JUL86	7.36	231.75	1130.00	259.00	141.00
AUG86	7.36	158.50	1166.56	270.18	141.00
SEP86	7.36	126.20	969.60	201.49	141.00
OCT86	7.36	144.50	1063.52	239.38	141.00
JAN87	6.80	155.00	1075.00	229.48	141.00
FEB87	6.80	143.00	1032.40	214.66	141.00
MAR87	6.80	158.00	1046.64	218.17	141.00
APR87	6.80	100.00	768.56	148.73	141.00
MAY87	6.80	95.00	759.32	147.34	141.00
JUN87	6.80	85.00	794.83	155.99	141.00
** Worker 154					
JUL86	4.05	152.50	344.25	237.26	0.00
AUG86	7.36	159.50	1173.97	272.38	0.00
SEP86	7.36	144.00	1082.78	238.28	0.00

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Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
OCT86	7.30	134.75	991.74	219.45	0.00
JAN87	7.36	147.25	556.80	240.48	0.00
FEB87	7.44	114.00	1012.68	209.80	0.00
MAR87	7.44	169.00	1146.54	242.80	0.00
APR87	7.44	80.00	933.49	190.28	0.00
MAY87	7.44	100.00	873.26	175.43	0.00
JUN87	7.44	100.00	889.32	197.18	0.00
** Worker 155					
JUL86	4.05	85.00	344.25	53.08	0.00
AUG86	5.84	115.00	555.25	84.06	0.00
SEP86	5.84	105.00	646.80	88.27	0.00
OCT86	5.84	110.00	642.40	94.94	0.00
JAN87	5.84	155.00	616.00	81.60	0.00
FEB87	5.84	95.00	616.00	71.16	0.00
MAR87	6.00	126.50	695.20	88.24	0.00
APR87	6.00	110.00	731.49	95.40	0.00
MAY87	6.00	100.00	706.78	90.02	0.00
JUN87	6.00	110.00	724.90	93.78	0.00
** Worker 156					
JUL86	3.35	180.00	603.00	0.00	0.00
AUG86	3.35	180.00	603.00	0.00	0.00
OCT86	3.35	180.00	603.00	0.00	0.00
NOV86	3.35	180.00	603.00	0.00	0.00
DEC86	3.35	180.00	603.00	0.00	0.00
JAN87	3.35	180.00	603.00	0.00	0.00
FEB87	3.35	175.00	603.00	0.00	0.00
MAR87	3.35	175.00	603.00	0.00	0.00
JUN87	3.55	175.00	603.00	0.00	0.00
** Worker 157					
JUL86	3.85	0.00	519.75	0.00	0.00
AUG86	3.85	135.00	519.75	0.00	0.00
OCT86	4.35	100.00	435.00	0.00	0.00
NOV86	4.35	100.00	435.00	0.00	0.00
DEC86	4.35	100.00	435.00	0.00	0.00
JAN87	4.35	100.00	435.00	0.00	0.00
FEB87	4.35	100.00	435.00	0.00	0.00
MAR87	4.35	100.00	435.00	0.00	0.00
JUN87	3.35	80.00	268.00	0.00	0.00
** Worker 158					
JUL86	3.50	0.00	490.00	0.00	109.00
AUG86	3.50	140.00	490.00	0.00	109.00
** Worker 159					
JUL86	1.93	0.00	244.16	0.00	0.00
AUG86	2.43	112.00	244.16	0.00	0.00
OCT86	2.43	112.00	244.16	0.00	0.00
NOV86	2.43	112.00	244.16	0.00	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
DEC86	2.43	112.00	244.16	0.00	0.00
JAN87	2.43	112.00	244.16	0.00	0.00
FEB87	2.43	105.00	244.16	0.00	0.00
MAR87	2.43	105.00	244.16	0.00	0.00
JUN87	2.43	105.00	244.16	0.00	0.00
** Worker 160					
JUL86	4.00	0.00	720.00	0.00	0.00
AUG86	4.00	180.00	720.00	0.00	0.00
OCT86	4.00	180.00	720.00	0.00	0.00
NOV86	4.00	180.00	720.00	0.00	0.00
DEC86	4.00	0.00	720.00	0.00	0.00
JAN87	4.00	180.00	720.00	0.00	0.00
FEB87	4.00	180.00	720.00	0.00	0.00
MAR87	4.00	180.00	720.00	0.00	0.00
JUN87	4.00	180.00	720.00	0.00	0.00
** Worker 161					
JUL86	3.35	0.00	375.20	0.00	0.00
AUG86	3.35	112.00	375.20	0.00	0.00
OCT86	3.35	112.00	375.20	0.00	0.00
NOV86	3.35	112.00	375.20	0.00	0.00
DEC86	3.35	112.00	375.20	0.00	0.00
JAN87	3.35	112.00	375.20	0.00	0.00
FEB87	3.35	112.00	375.00	0.00	0.00
MAR87	3.35	112.00	375.20	0.00	0.00
JUN87	3.35	112.00	375.20	0.00	0.00
** Worker 162					
JUL86	4.20	0.00	756.00	0.00	0.00
AUG86	4.20	180.00	756.00	0.00	0.00
OCT86	4.20	180.00	756.00	0.00	0.00
NOV86	4.20	180.00	756.00	0.00	0.00
DEC86	4.20	180.00	756.00	0.00	0.00
JAN87	4.20	180.00	0.00	0.00	0.00
FEB87	4.20	0.00	756.00	0.00	0.00
MAR87	4.20	0.00	756.00	0.00	0.00
JUN87	0.00	0.00	0.00	0.00	0.00
** Worker 163					
JUL86	4.00	0.00	560.00	0.00	0.00
AUG86	4.00	140.00	560.00	0.00	0.00
OCT86	4.00	140.00	560.00	0.00	0.00
NOV86	4.00	140.00	560.00	0.00	0.00
DEC86	4.00	140.00	560.00	0.00	0.00
JAN87	4.00	140.00	560.00	0.00	0.00
FEB87	4.00	140.00	560.00	0.00	0.00
MAR87	4.00	140.00	560.00	0.00	0.00
JUN87	4.25	140.00	560.00	0.00	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 164					
JUL86	4.00	0.00	720.00	0.00	0.00
AUG86	4.00	180.00	720.00	0.00	0.00
OCT86	4.00	180.00	720.00	0.00	0.00
NOV86	4.00	180.00	720.00	0.00	0.00
DEC86	4.00	180.00	720.00	0.00	0.00
JAN87	4.00	180.00	720.00	0.00	0.00
FEB87	4.00	180.00	720.00	0.00	0.00
MAR87	4.00	180.00	720.00	0.00	0.00
JUN87	4.00	180.00	720.00	0.00	0.00
** Worker 165					
JUL86	3.50	0.00	630.00	0.00	154.00
AUG86	3.50	180.00	630.00	0.00	154.00
OCT86	3.50	180.00	630.00	0.00	154.00
NOV86	3.50	180.00	630.00	0.00	154.00
DEC86	3.50	180.00	630.00	0.00	154.00
JAN87	3.50	180.00	630.00	0.00	154.00
FEB87	3.50	180.00	630.00	0.00	154.00
MAR87	5.50	180.00	830.00	0.00	154.00
JUN87	3.75	180.00	830.00	0.00	154.00
** Worker 166					
JUL86	4.75	0.00	855.00	0.00	0.00
OCT86	3.35	120.00	402.00	0.00	0.00
NOV86	3.35	120.00	402.00	0.00	0.00
DEC86	3.35	120.00	402.00	0.00	0.00
JAN87	3.35	120.00	402.00	0.00	0.00
FEB87	4.75	160.00	402.00	0.00	0.00
MAR87	4.75	160.00	402.00	0.00	0.00
JUN87	4.75	160.00	402.00	0.00	0.00
** Worker 167					
JUL86	3.45	0.00	621.00	0.00	0.00
AUG86	3.45	180.00	621.00	0.00	0.00
OCT86	3.45	180.00	621.00	0.00	0.00
NOV86	3.45	180.00	621.00	0.00	0.00
DEC86	3.45	180.00	621.00	0.00	0.00
JAN87	3.45	180.00	621.00	0.00	0.00
FEB87	3.45	180.00	621.00	0.00	0.00
MAR87	3.45	180.00	621.00	0.00	0.00
JUN87	3.65	180.00	621.00	0.00	0.00
** Worker 168					
JUL86	3.45	0.00	621.00	0.00	0.00
AUG86	3.45	180.00	621.00	0.00	0.00
** Worker 169					
JUL86	3.50	0.00	630.00	0.00	0.00
AUG86	3.50	180.00	630.00	0.00	0.00
OCT86	3.40	180.00	630.00	0.00	0.00

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Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
NOV86	3.40	180.00	630.00	0.00	0.00
DEC86	3.40	180.00	630.00	0.00	0.00
JAN87	3.40	180.00	630.00	0.00	0.00
FEB87	3.40	180.00	630.00	0.00	0.00
MAR87	3.40	180.00	630.00	0.00	0.00
JUN87	3.80	160.00	608.00	0.00	0.00
** Worker 170					
JUL86	1.68	0.00	285.60	0.00	0.00
AUG86	1.68	170.00	285.60	0.00	0.00
OCT86	1.68	170.00	285.60	0.00	0.00
NOV86	1.68	170.00	285.60	0.00	0.00
DEC86	1.68	170.00	285.60	0.00	0.00
JAN87	1.68	170.00	0.00	0.00	0.00
FEB87	1.68	0.00	285.60	0.00	0.00
MAR87	1.69	0.00	285.60	0.00	0.00
** Worker 171					
JUL86	4.00	0.00	720.00	0.00	0.00
AUG86	4.00	180.00	720.00	0.00	0.00
OCT86	5.00	180.00	720.00	0.00	0.00
NOV86	5.00	180.00	720.00	0.00	0.00
DEC86	5.00	180.00	720.00	0.00	0.00
JAN87	5.00	180.00	720.00	0.00	0.00
FEB87	5.00	180.00	720.00	0.00	0.00
MAR87	5.00	180.00	720.00	0.00	0.00
** Worker 172					
JUL86	3.50	0.00	630.00	0.00	0.00
AUG86	3.50	180.00	630.00	0.00	0.00
OCT86	3.50	180.00	630.00	0.00	0.00
NOV86	3.50	180.00	630.00	0.00	0.00
DEC86	3.50	180.00	630.00	0.00	0.00
JAN87	3.50	180.00	630.00	0.00	0.00
FEB87	3.50	180.00	630.00	0.00	0.00
MAR87	3.50	180.00	630.00	0.00	0.00
JUN87	3.50	180.00	630.00	0.00	0.00
** Worker 173					
JUL86	4.00	0.00	720.00	0.00	0.00
AUG86	4.00	180.00	720.00	0.00	0.00
OCT86	4.00	180.00	720.00	0.00	0.00
NOV86	4.00	180.00	720.00	0.00	0.00
DEC86	4.00	180.00	720.00	0.00	0.00
JAN87	4.00	180.00	720.00	0.00	0.00
FEB87	4.00	180.00	720.00	0.00	0.00
MAR87	4.00	180.00	720.00	0.00	0.00
JUN87	6.25	180.00	990.00	0.00	0.00
** Worker 174					
JUL86	3.35	0.00	452.25	0.00	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 175					
JUL86	3.35	0.00	452.25	0.00	0.00
AUG86	3.35	135.00	452.25	0.00	0.00
** Worker 176					
JUL86	3.35	0.00	452.25	0.00	0.00
AUG86	3.35	135.00	452.25	0.00	0.00
OCT86	3.35	135.00	452.25	0.00	0.00
NOV86	3.35	135.00	452.25	0.00	0.00
DEC86	3.35	135.00	452.25	0.00	0.00
JAN87	3.35	135.00	452.25	0.00	0.00
FEB87	3.35	135.00	452.25	0.00	0.00
MAR87	3.35	135.00	452.25	0.00	0.00
JUN87	3.50	135.00	452.25	0.00	0.00
** Worker 177					
JUL86	4.75	0.00	855.00	0.00	0.00
AUG86	4.75	180.00	855.00	0.00	0.00
OCT86	4.75	180.00	855.00	0.00	0.00
NOV86	6.00	180.00	240.00	0.00	0.00
DEC86	6.00	180.00	240.00	0.00	0.00
JAN87	6.00	180.00	240.00	0.00	0.00
FEB87	6.00	0.00	240.00	0.00	0.00
MAR87	6.00	0.00	240.00	0.00	0.00
** Worker 178					
JUL86	3.35	0.00	452.25	0.00	0.00
AUG86	3.35	135.00	452.25	0.00	0.00
OCT86	3.35	135.00	452.25	0.00	0.00
NOV86	3.35	135.00	452.25	0.00	0.00
DEC86	3.35	135.00	452.25	0.00	0.00
JAN87	3.35	135.00	452.25	0.00	0.00
FEB87	3.35	135.00	452.25	0.00	0.00
MAR87	3.35	135.00	452.25	0.00	0.00
JUN87	3.35	0.00	0.00	0.00	0.00
** Worker 179					
JUL86	1.11	0.00	198.70	0.00	0.00
AUG86	1.11	170.00	198.70	0.00	0.00
OCT86	1.11	170.00	198.70	0.00	0.00
NOV86	1.11	170.00	198.70	0.00	0.00
DEC86	1.11	170.00	198.70	0.00	0.00
JAN87	1.11	170.00	0.00	0.00	0.00
FEB87	1.11	0.00	198.70	0.00	0.00
MAR87	1.11	0.00	198.70	0.00	0.00
** Worker 180					
AUG86	1.68	180.00	302.40	0.00	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 181					
OCT86	3.35	120.00	100.50	0.00	0.00
NOV86	3.35	120.00	100.50	0.00	0.00
DEC86	3.35	120.00	100.50	0.00	0.00
JAN87	3.35	120.00	100.50	0.00	0.00
FEB87	3.35	120.00	100.50	0.00	0.00
MAR87	3.35	120.00	100.50	0.00	0.00
JUN87	3.65	130.00	100.50	0.00	0.00
** Worker 182					
DEC86	3.35	0.00	268.00	0.00	0.00
JAN87	3.35	100.00	268.00	0.00	0.00
FEB87	3.35	100.00	268.00	0.00	0.00
MAR87	3.35	100.00	268.00	0.00	0.00
JUN87	3.45	100.00	268.00	0.00	0.00
** Worker 183					
FEB87	4.00	160.00	640.00	0.00	0.00
MAR87	4.00	160.00	0.00	0.00	0.00
** Worker 184					
MAR87	4.00	120.00	640.00	0.00	0.00
JUN87	4.00	140.00	640.00	0.00	0.00
** Worker 185					
MAR87	3.35	29.00	299.00	0.00	0.00
JUN87	3.35	29.00	299.00	0.00	0.00
** Worker 186					
MAR87	0.00	30.00	0.00	0.00	0.00
** Worker 187					
JUN87	3.35	80.00	234.50	0.00	0.00
** Worker 188					
JUN87	3.35	160.00	536.00	0.00	0.00
** Worker 189					
JUN87	3.75	80.00	300.00	45.00	0.00
** Worker 190					
JUN87	3.35	48.00	160.80	0.00	0.00
** Worker 191					
JUN87	3.75	48.00	160.00	0.00	0.00
** Worker 192					
JUL86	1.68	80.00	192.00	5.00	64.00
AUG86	1.68	12.00	96.00	3.00	17.00
SEP86	1.93	120.00	170.00	5.00	53.00
OCT86	1.93	120.00	199.00	4.00	67.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
NOV86	1.93	120.00	205.00	18.00	70.00
DEC86	1.93	90.00	177.00	16.00	56.00
JAN87	1.93	90.00	199.28	16.30	57.00
FEB87	1.93	90.00	147.96	16.29	31.00
MAR87	1.93	90.00	207.00	18.00	71.00
APR87	1.93	120.00	195.00	18.00	65.00
MAY87	1.93	30.00	154.00	13.00	45.00
JUN87	1.93	60.00	101.65	11.00	19.00
** Worker 193					
JUL86	3.35	20.00	32.00	0.00	0.00
AUG86	3.35	20.00	30.00	0.00	0.00
SEP86	1.68	80.00	114.00	3.00	25.00
OCT86	1.68	80.00	137.00	3.00	36.00
NOV86	1.68	80.00	128.00	3.00	32.00
DEC86	1.68	60.00	107.00	8.00	21.00
JAN87	1.68	60.00	116.88	7.35	15.00
FEB87	1.68	60.00	83.45	7.33	0.00
MAR87	1.68	80.00	126.00	10.00	31.00
APR87	1.68	80.00	116.00	8.00	26.00
MAY87	1.68	20.00	95.00	7.00	15.00
JUN87	1.68	0.00	26.00	0.00	0.00
** Worker 194					
JUL86	3.35	0.00	32.00	0.00	0.00
AUG86	3.35	20.00	30.00	0.00	0.00
SEP86	1.68	80.00	110.00	3.00	23.00
OCT86	1.68	80.00	108.00	3.00	22.00
NOV86	1.68	80.00	112.00	3.00	24.00
DEC86	1.68	60.00	92.00	8.00	14.00
JAN87	1.68	60.00	105.55	6.68	10.00
FEB87	1.68	60.00	82.15	6.67	0.00
MAR87	1.68	60.00	113.00	10.00	24.00
APR87	1.68	80.00	92.00	6.00	14.00
MAY87	1.68	20.00	79.00	6.00	7.00
JUN87	1.68	0.00	22.00	0.00	0.00
** Worker 195					
JUL86	1.68	40.00	80.00	2.00	41.00
AUG86	1.68	40.00	67.00	0.00	0.00
SEP86	1.68	80.00	132.00	3.00	34.00
OCT86	1.68	80.00	66.00	2.00	1.00
NOV86	1.68	80.00	97.00	2.00	16.00
DEC86	1.68	60.00	99.00	7.00	17.00
JAN87	1.68	60.00	110.17	6.99	12.00
FEB87	1.68	60.00	82.15	6.98	0.00
MAR87	1.68	60.00	113.00	7.00	24.00
APR87	1.68	80.00	104.00	8.00	20.00
MAY87	1.68	20.00	84.00	7.00	10.00
JUN87	1.68	0.00	27.00	0.00	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 196					
JUL86	1.68	80.00	147.00	3.00	41.00
AUG86	1.68	80.00	195.00	5.00	32.00
SEP86	1.68	80.00	138.00	3.00	37.00
OCT86	1.68	80.00	135.00	3.00	35.00
NOV86	1.78	80.00	157.00	1.00	46.00
DEC86	1.88	80.00	146.00	2.00	41.00
JAN87	1.88	80.00	119.85	1.18	17.00
FEB87	1.88	80.00	142.88	1.18	29.00
MAR87	1.88	80.00	150.00	1.00	43.00
APR87	1.88	80.00	153.00	1.00	44.00
MAY87	1.88	80.00	151.00	1.00	43.00
JUN87	1.88	80.00	150.00	2.00	43.00
** Worker 197					
JUL86	3.00	75.00	113.00	4.00	24.00
AUG86	3.00	75.00	225.00	6.00	80.00
SEP86	3.00	75.00	328.00	6.00	137.00
OCT86	3.00	75.00	225.00	4.00	80.00
NOV86	3.00	75.00	225.00	4.00	80.00
DEC86	3.00	75.00	241.00	4.00	88.00
JAN87	3.00	75.00	202.50	6.22	58.00
FEB87	3.00	75.00	303.75	6.22	104.00
MAR87	3.00	75.00	225.00	6.00	80.00
APR87	3.00	75.00	214.00	4.00	75.00
MAY87	3.00	75.00	214.00	4.00	75.00
JUN87	3.00	75.00	225.00	5.00	80.00
** Worker 198					
JUL86	3.35	20.00	21.00	0.00	0.00
AUG86	3.35	20.00	33.00	0.00	0.00
SEP86	3.35	25.00	92.00	2.00	13.00
OCT86	1.75	21.00	36.75	3.00	53.00
NOV86	1.68	30.00	101.00	2.00	18.00
DEC86	1.68	55.00	122.00	1.00	29.00
JAN87	1.68	34.00	88.95	3.10	2.00
FEB87	1.68	52.00	107.88	0.60	11.00
MAR87	1.68	55.00	77.00	0.00	6.00
APR87	1.68	55.00	96.00	1.00	16.00
MAY87	1.68	55.00	225.00	0.00	18.00
JUN87	1.68	55.00	64.00	0.00	0.00
** Worker 199					
JUL86	3.35	20.00	21.00	0.00	0.00
AUG86	3.35	20.00	33.00	0.00	0.00
SEP86	3.35	20.00	91.00	3.00	13.00
OCT86	3.35	20.00	168.00	3.00	52.00
NOV86	1.68	25.00	101.00	2.00	18.00
DEC86	1.68	55.00	119.00	1.00	27.00
JAN87	1.68	12.00	88.94	3.10	2.00
FEB87	1.68	52.00	109.55	0.54	12.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAR87	1.68	55.00	79.00	0.00	7.00
APR87	1.68	55.00	91.00	0.00	13.00
MAY87	1.68	55.00	103.00	0.00	19.00
JUN87	1.68	55.00	66.75	1.00	1.00
** Worker 200					
JUL86	1.68	80.00	51.00	1.00	0.00
AUG86	1.68	80.00	122.00	2.00	29.00
SEP86	1.68	80.00	186.00	6.00	61.00
OCT86	1.68	80.00	149.00	3.00	42.00
NOV86	1.78	80.00	146.00	4.00	41.00
DEC86	1.88	80.00	142.00	8.00	39.00
JAN87	1.88	80.00	116.33	7.00	16.00
FEB87	1.88	80.00	150.00	7.00	33.00
MAR87	1.88	80.00	154.00	9.00	45.00
APR87	1.88	80.00	155.00	9.00	45.00
MAY87	1.98	80.00	71.58	10.00	47.00
JUN87	1.98	80.00	62.39	4.00	0.00
** Worker 201					
AUG86	3.00	75.00	203.00	6.00	69.00
SEP86	3.00	75.00	326.00	6.00	131.00
OCT86	3.00	75.00	225.00	4.00	80.00
NOV86	3.00	75.00	225.00	4.00	80.00
DEC86	3.00	75.00	237.00	4.00	86.00
JAN87	3.00	75.00	202.50	7.53	58.00
FEB87	3.00	75.00	326.25	7.51	122.00
MAR87	3.00	75.00	225.00	6.00	80.00
APR87	3.00	75.00	225.00	5.00	80.00
MAY87	3.00	75.00	225.00	7.00	80.00
JUN87	3.00	75.00	202.00	5.00	69.00
** Worker 202					
SEP86	1.93	120.00	167.00	5.00	51.00
OCT86	1.93	120.00	194.00	4.00	65.00
NOV86	1.93	120.00	200.00	11.00	68.00
DEC86	1.93	90.00	169.00	16.00	52.00
JAN87	1.93	90.00	199.29	22.26	57.00
FEB87	1.93	90.00	115.15	5.70	15.00
MAR87	1.93	90.00	191.00	18.00	63.00
APR87	1.93	120.00	197.00	18.00	66.00
MAY87	1.93	30.00	149.00	7.00	42.00
JUN87	1.93	10.00	50.66	2.00	0.00
** Worker 203					
SEP86	1.68	80.00	146.00	3.00	41.00
OCT86	1.68	40.00	112.00	3.00	24.00
NOV86	1.68	10.00	54.00	0.00	0.00
DEC86	1.68	40.00	52.00	0.00	0.00
JAN87	1.68	0.00	53.76	2.30	0.00
FEB87	1.68	40.00	94.50	2.29	5.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
APR87	1.68	40.00	66.00	0.00	1.00
MAY87	1.68	40.00	66.00	0.00	0.00
JUN87	1.68	40.00	60.00	2.00	0.00
** Worker 204					
SEP86	3.00	37.00	56.00	1.00	0.00
OCT86	3.35	75.00	171.00	4.00	80.00
NOV86	3.00	75.00	214.00	4.00	75.00
DEC86	3.00	75.00	229.00	10.00	102.00
JAN87	3.00	75.00	202.50	7.52	58.00
FEB87	3.00	75.00	326.25	7.50	121.00
MAR87	3.00	0.00	225.00	6.00	80.00
APR87	3.00	75.00	225.00	8.00	80.00
MAY87	3.00	75.00	225.00	5.00	80.00
JUN87	3.00	75.00	225.00	8.00	80.00
** Worker 205					
SEP86	3.00	24.00	42.00	0.00	0.00
OCT86	3.00	48.00	166.00	4.00	51.00
NOV86	3.00	48.00	137.00	3.00	36.00
DEC86	3.00	48.00	152.00	4.00	44.00
JAN87	3.00	56.00	84.00	1.95	0.00
FEB87	3.00	48.00	241.00	1.95	68.00
MAR87	3.00	48.00	168.00	4.00	52.00
APR87	3.00	48.00	74.00	2.00	5.00
MAY87	3.00	48.00	158.00	4.00	47.00
JUN87	3.00	48.00	168.00	4.00	52.00
** Worker 206					
SEP86	1.68	0.00	25.00	0.00	0.00
OCT86	1.68	60.00	101.00	1.00	18.00
NOV86	1.68	60.00	91.00	2.00	13.00
DEC86	1.88	45.00	85.00	2.00	10.00
JAN87	1.88	36.00	78.49	0.00	0.00
FEB87	1.88	36.00	65.80	0.00	0.00
APR87	1.88	60.00	116.00	1.00	26.00
MAY87	1.88	45.00	106.00	3.00	21.00
JUN87	1.88	60.00	80.00	1.00	7.00
** Worker 207					
OCT86	3.00	75.00	216.00	4.00	76.00
NOV86	3.00	75.00	216.00	1.00	76.00
DEC86	3.00	75.00	208.00	4.00	67.00
JAN87	3.00	74.00	280.50	5.42	98.00
FEB87	3.00	74.00	195.00	5.42	56.00
MAR87	3.00	75.00	216.00	6.00	76.00
APR87	3.00	75.00	194.00	4.00	65.00
MAY87	3.00	75.00	216.00	4.00	76.00
JUN87	3.00	75.00	216.00	6.00	76.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 208					
DEC86	1.68	80.00	0.00	0.00	0.00
JAN87	1.68	80.00	136.81	4.57	26.00
FEB87	2.68	80.00	215.99	4.57	65.00
MAR87	2.68	80.00	225.00	5.00	80.00
APR87	2.68	100.00	237.00	6.00	86.00
MAY87	2.68	100.00	248.00	4.00	92.00
JUN87	3.35	100.00	310.00	8.00	123.00
** Worker 209					
MAR87	1.68	60.00	73.00	18.00	4.00
APR87	1.68	60.00	99.00		17.00
MAY87	1.68	60.00	94.00	2.00	15.00
JUN87	1.88	60.00	89.16	1.00	0.00
** Worker 210					
MAR87	1.68	100.00	125.00	7.00	30.00
APR87	1.68	100.00	142.00	16.00	38.00
MAY87	1.68	0.00	0.00	0.00	336.10
JUN87	1.68	0.00	0.00	0.00	128.00
** Worker 211					
MAR87	1.68	80.00	101.00	1.00	18.00
APR87	1.68	80.00	137.00	2.00	36.00
MAY87	1.68	80.00	135.00	4.00	35.00
JUN87	1.88	80.00	127.00	1.00	31.00
** Worker 212					
DEC86	3.35	71.00	237.85	34.44	0.00
JAN87	3.35	67.50	226.13	34.91	0.00
FEB87	3.35	70.00	195.97	27.99	44.00
MAR87	3.35	74.00	242.01	37.29	44.00
APR87	3.35	67.50	206.02	29.86	0.00
MAY87	3.35	59.50	199.33	28.24	-31.00
JUN87	3.35	73.00	244.55	37.60	-31.00
** Worker 213					
DEC86	2.55	67.00	181.05	15.48	0.00
JAN87	2.55	66.50	164.30	18.28	0.00
FEB87	2.55	69.25	165.74	13.87	0.00
MAR87	2.55	110.00	285.61	34.46	0.00
APR87	2.55	100.25	292.61	27.69	0.00
MAY87	2.55	114.75	255.64	36.20	154.65
JUN87	2.55	108.00	283.41	34.30	162.58
** Worker 214					
DEC86	2.69	70.25	204.44	17.48	0.00
JAN87	2.69	66.50	178.89	19.90	0.00
FEB87	2.55	69.25	162.55	13.64	0.00
MAR87	2.55	107.00	260.74	29.06	0.00
APR87	2.55	105.00	267.75	30.81	0.00

Fiscal Year 1987
Raw Data

Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAY87	2.55	105.50	292.01	35.04	0.00
JUN87	2.55	49.50	121.63	18.10	0.00
** Worker 215					
FEB87	3.35	73.50	145.72	14.76	0.00
MAR87	3.35	90.00	260.46	30.36	0.00
APR87	3.35	70.00	234.50	27.92	0.00
MAY87	1.70	51.75	102.01	8.81	-4.67
JUN87	1.70	118.25	201.13	27.68	-4.67
** Worker 216					
MAY87	1.70	30.50	51.85	5.02	0.00
** Worker 217					
JUN87	1.70	123.50	209.95	19.17	15.65
** Worker 218					
JUL86	1.68	91.00	152.88	11.72	368.00
AUG86	1.68	79.00	141.12	10.09	368.00
SEP86	1.68	80.00	139.44	10.75	368.00
OCT86	1.68	96.00	154.56	11.06	368.00
NOV86	1.68	67.00	142.91	10.21	368.00
DEC86	1.68	64.00	158.27	11.31	368.00
JAN87	2.38	88.00	105.84	7.57	368.00
FEB87	2.38	72.50	192.78	13.78	368.00
MAR87	2.38	43.50	199.92	14.30	368.00
APR87	2.38	73.00	177.31	14.13	368.00
MAY87	2.38	80.50	191.59	14.42	0.00
JUN87	2.38	76.00	191.09	13.66	0.00
** Worker 219					
JUL86	3.35	117.00	285.28	21.13	0.00
AUG86	2.52	117.00	258.42	18.48	0.00
SEP86	2.52	116.00	251.64	16.15	0.00
OCT86	1.68	100.00	189.71	13.56	0.00
NOV86	1.68	85.00	188.86	13.50	0.00
DEC86	2.52	68.00	284.44	20.33	0.00
JAN87	3.35	81.50	172.24	12.31	0.00
FEB87	3.35	91.00	308.20	22.04	0.00
MAR87	3.35	96.00	326.68	23.36	0.00
APR87	3.35	55.00	184.29	14.68	0.00
MAY87	3.35	4.00	13.40	1.71	0.00
JUN87	3.35	59.25	218.61	15.63	0.00
** Worker 220					
JUL86	1.68	82.00	132.72	10.18	0.00
AUG86	2.52	80.00	98.28	7.03	0.00
SEP86	3.35	80.00	265.31	19.66	0.00
OCT86	3.35	45.00	275.92	19.73	0.00
NOV86	3.35	42.00	257.82	18.44	0.00
DEC86	3.35	46.00	219.50	15.69	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
JAN87	3.35	62.00	271.19	19.39	0.00
FEB87	3.35	85.50	247.91	17.73	0.00
MAR87	3.35	84.00	281.40	20.12	0.00
APR87	3.35	80.00	0.00	0.00	0.00
MAY87	3.50	130.00	455.00	96.17	0.00
JUN87	3.50	72.00	224.00	45.64	0.00
** Worker 221					
JUL86	1.68	62.50	154.95	11.85	0.00
AUG86	1.68	69.00	211.55	15.13	0.00
SEP86	1.68	64.00	252.00	18.78	0.00
OCT86	1.68	64.00	146.17	10.45	0.00
NOV86	1.68	82.00	174.72	12.49	0.00
DEC86	2.52	55.00	178.59	12.77	0.00
JAN87	3.35	96.00	124.18	8.88	0.00
FEB87	3.35	90.00	318.27	22.76	0.00
MAR87	3.35	92.00	318.27	22.75	0.00
APR87	3.42	78.50	247.33	47.80	0.00
MAY87	3.42	53.00	67.00	5.55	0.00
JUN87	3.35	8.50	28.48	2.03	0.00
** Worker 222					
DEC86	1.68	66.00	117.13	8.37	0.00
JAN87	2.24	89.00	117.51	8.40	0.00
FEB87	2.24	97.50	196.00	14.02	0.00
MAR87	2.24	95.00	136.64	9.77	0.00
APR87	2.80	66.00	2.50	0.18	0.00
MAY87	2.85	64.00	98.69	9.39	0.00
JUN87	3.00	77.00	17.92	1.28	0.00
** Worker 223					
JUL86	1.68	85.72	144.00	11.04	0.00
AUG86	3.35	63.36	212.27	15.17	0.00
SEP86	3.35	58.64	196.43	14.80	0.00
OCT86	3.35	60.00	219.48	15.69	0.00
NOV86	3.35	64.00	251.88	18.01	0.00
DEC86	3.35	70.00	229.41	16.40	0.00
JAN87	2.48	81.00	204.39	14.61	0.00
FEB87	2.48	79.50	212.04	15.16	0.00
MAR87	2.48	86.50	236.84	16.93	0.00
APR87	2.48	70.75	217.62	16.92	0.00
MAY87	2.92	60.50	196.93	20.87	0.00
JUN87	3.35	58.00	192.22	34.47	0.00
** Worker 224					
JUL86	1.68	107.00	191.60	14.11	0.00
AUG86	1.68	107.00	219.18	15.67	0.00
SEP86	1.68	110.00	197.44	14.53	0.00
OCT86	2.04	100.00	203.69	14.56	0.00
NOV86	1.68	77.00	150.66	10.68	0.00
DEC86	1.68	66.00	187.70	13.42	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
JAN87	2.11	93.00	102.48	7.32	0.00
FEB87	2.11	88.50	198.24	14.18	0.00
MAR87	2.11	89.75	189.37	13.54	0.00
APR87	2.11	37.50	134.00	10.62	0.00
MAY87	2.11	86.00	138.87	10.45	0.00
JUN87	2.11	92.00	182.52	13.05	0.00
** Worker 225					
JUL86	2.03	91.00	151.20	11.52	0.00
AUG86	2.38	91.00	166.29	11.89	0.00
SEP86	2.47	24.00	195.40	14.67	0.00
OCT86	2.38	94.00	172.29	12.31	0.00
NOV86	2.03	68.00	147.11	10.52	0.00
DEC86	2.03	58.00	181.40	12.97	0.00
JAN87	2.38	82.00	125.09	8.94	0.00
FEB87	2.38	82.50	219.13	15.67	0.00
MAR87	2.38	88.00	215.70	15.42	0.00
APR87	2.38	67.00	165.41	13.22	0.00
MAY87	2.38	95.50	234.45	17.46	0.00
JUN87	2.38	64.00	234.58	16.77	0.00
** Worker 226					
JUL86	2.52	91.00	231.47	17.41	0.50
AUG86	2.38	96.00	179.51	12.83	0.50
SEP86	2.52	96.00	198.21	15.04	0.50
OCT86	2.38	90.00	157.78	11.28	0.50
NOV86	3.35	85.00	204.83	14.65	0.50
DEC86	3.35	56.00	185.02	13.23	0.50
JAN87	3.35	77.00	126.78	9.07	0.50
FEB87	3.35	88.50	304.87	21.79	0.50
MAR87	3.35	74.50	316.73	22.65	0.50
APR87	3.42	79.50	303.18	57.87	0.50
MAY87	3.42	82.00	56.95	4.89	0.50
JUN87	3.35	66.00	21.79	1.55	0.50
** Worker 227					
JUL86	1.68	101.00	190.80	14.05	0.00
AUG86	1.68	109.00	210.86	15.08	0.00
SEP86	1.68	109.00	168.40	12.45	0.00
OCT86	1.68	106.00	203.35	14.54	0.00
NOV86	1.68	70.00	132.14	9.44	0.00
DEC86	1.68	36.00	93.89	6.71	0.00
JAN87	2.07	92.00	106.68	7.63	0.00
FEB87	2.07	100.50	185.93	13.29	0.00
MAR87	2.07	77.00	170.78	12.21	0.00
APR87	2.07	79.00	163.97	12.70	0.00
MAY87	2.07	95.00	196.42	14.54	0.00
JUN87	2.08	95.00	201.71	14.42	0.00
** Worker 228					
JUL86	2.58	104.00	319.27	23.85	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
AUG86	2.70	104.00	281.65	20.13	0.00
SEP86	3.35	84.00	272.31	20.49	0.00
OCT86	3.35	20.00	281.40	20.12	0.00
NOV86	3.35	67.00	253.25	18.10	0.00
DEC86	3.35	45.00	192.52	13.77	0.00
JAN87	3.35	83.00	173.16	12.38	0.00
FEB87	3.35	80.00	279.72	20.00	0.00
MAR87	3.35	84.50	283.08	20.24	0.00
APR87	3.35	79.00	261.30	20.74	0.00
MAY87	3.35	81.00	291.64	32.27	0.00
JUN87	3.35	91.50	142.63	17.73	0.00
** Worker 229					
AUG86			210.86	15.08	0.00
JAN87	3.35	24.00	7.28	0.52	0.00
FEB87	3.35	17.00	140.69	10.06	0.00
** Worker 230					
JUL86	3.35	107.50	357.47	26.77	0.00
AUG86	2.70	107.50	290.02	20.73	0.00
SEP86	2.93	92.00	358.04	26.85	0.00
OCT86	2.93	92.00	372.02	26.60	0.00
NOV86	2.93	80.00	314.62	22.50	0.00
DEC86	2.93	73.00	326.03	23.21	0.00
JAN87	3.55	93.00	229.03	16.28	0.00
FEB87	3.55	91.00	304.57	21.87	0.00
MAR87	3.55	98.00	348.88	24.94	0.00
APR87	3.55	82.00	283.34	22.68	0.00
MAY87	3.55	64.57	229.21	18.25	0.00
JUN87	3.55	64.50	139.56	19.42	0.00
** Worker 231					
JUL86	3.35	13.00	192.44	17.28	0.00
AUG86	3.35	15.00	212.96	15.23	0.00
SEP86	3.35	100.00	234.56	17.89	0.00
OCT86	3.35	100.00	281.40	21.23	0.00
NOV86	3.35	72.00	271.30	19.40	0.00
DEC86	3.35	60.00	276.25	19.75	0.00
JAN87	3.35	75.00	187.60	13.41	0.00
FEB87	3.35	62.00	231.15	16.53	0.00
MAR87	3.35	40.50	131.69	9.41	0.00
APR87	3.35	12.00	26.80	4.07	0.00
MAY87	3.35	65.50	226.17	17.25	0.00
JUN87	3.35	64.25	255.46	18.26	0.00
** Worker 232					
JUL86	1.68	92.98	156.20	11.48	0.00
** Worker 233					
JUL86	3.35	60.00	214.49	16.36	0.00
AUG86	3.35	60.00	150.42	10.75	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
SEP86	3.35	80.00	250.40	18.93	0.00
** Worker 234					
FEB87	3.35	89.50	205.29	14.68	0.00
MAR87	3.35	68.00	229.48	16.40	0.00
APR87	3.35	89.50	262.08	19.51	0.00
MAY87	3.35	75.50	257.12	18.76	0.00
JUN87	3.35	40.50	285.15	20.39	0.00
** Worker 235					
FEB87	1.94	89.00	108.48	7.85	0.00
MAR87	1.94	94.00	182.36	13.39	0.00
APR87	1.94	89.50	156.17	11.77	0.00
MAY87	3.00	66.44	199.31	14.55	0.00
JUN87	4.05	132.50	536.63		0.00
** Worker 236					
FEB87	3.35	35.50	98.12	7.02	0.00
MAR87	3.35	47.00	162.48	11.62	0.00
APR87	3.35	43.00	144.05	10.47	0.00
** Worker 237					
JUL86	1.68	108.00	190.44	2.68	179.10
AUG86	1.68	104.50	175.16	2.57	179.10
SEP86	2.52	105.00	276.42	14.33	179.10
OCT86	3.35	108.25	397.60	38.32	179.10
NOV86	3.35	102.50	319.50	19.45	179.10
DEC86	3.35	110.50	358.24	24.07	179.10
JAN87	3.35	101.50	340.03	20.60	179.10
FEB87	3.35	91.25	340.86	20.65	179.10
MAR87	3.35	108.00	361.78	23.61	179.10
APR87	3.35	140.50	470.68	38.70	179.10
MAY87	3.35	45.50	152.43	19.77	179.10
JUN87	3.35	93.20	312.22	41.50	100.00
** Worker 238					
JUL86	1.68	117.00	196.56	2.83	42.00
AUG86	1.68	74.00	124.32	1.02	42.00
SEP86	2.28	110.50	266.04	12.91	42.00
OCT86	2.88	113.25	326.16	20.41	42.00
NOV86	2.88	26.50	76.32	0.11	42.00
DEC86	2.88	111.75	321.84	19.00	42.00
JAN87	2.88	120.75	347.76	21.67	42.00
FEB87	2.88	104.00	299.52	13.08	42.00
** Worker 239					
JUL86	2.52	108.00	188.24	2.63	0.00
AUG86	3.35	104.50	350.08	24.47	0.00
SEP86	3.35	100.00	341.39	22.62	0.00
OCT86	3.35	113.75	381.06	28.37	0.00
NOV86	3.35	102.50	314.25	18.69	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
DEC86	3.35	118.50	353.29	23.41	0.00
JAN87	3.35	99.75	334.17	19.79	0.00
FEB87	3.35	91.50	306.53	16.01	0.00
MAR87	3.35	96.00	321.60	18.05	0.00
APR87	3.35	140.90	472.03	51.11	0.00
MAY87	3.35	45.50	152.76	31.19	0.00
JUN87	3.35	93.30	312.56	64.13	0.00
** Worker 240					
JUL86	3.35	110.00	379.00	41.33	0.00
AUG86	3.35	122.00	408.70	46.35	0.00
SEP86	3.35	93.25	354.39	37.41	0.00
OCT86	3.35	127.50	427.13	49.50	0.00
NOV86	3.35	129.50	412.95	47.01	0.00
DEC86	3.35	124.00	384.09	47.59	0.00
JAN87	3.35	79.75	267.16	33.74	0.00
FEB87	3.35	111.25	372.69	27.61	0.00
MAR87	3.35	124.50	417.08	35.24	0.00
APR87	3.35	153.65	523.11	62.82	0.00
MAY87	3.35	67.10	224.79	48.95	0.00
JUN87	3.35	138.00	462.31	100.95	0.00
** Worker 241					
NOV86	2.00	22.00	44.00	0.57	145.10
DEC86	2.00	152.00	337.00	5.36	145.10
JAN87	2.00	168.00	336.00	20.00	145.10
FEB87	2.00	180.00	320.00	17.84	145.10
MAR87	2.00	176.00	336.00	15.68	145.10
APR87	2.00	181.00	362.00	21.60	145.10
MAY87	2.00	128.00	256.00	6.64	145.10
JUN87	2.00	176.00	352.00	22.22	27.00
** Worker 242					
NOV86	2.00	22.00	44.00	0.57	0.00
DEC86	2.00				528.10
** Worker 243					
DEC86	2.00	80.00	143.00	2.53	0.00
JAN87	2.00	168.00	336.00	20.00	0.00
FEB87	2.00	145.00	290.00	13.79	0.00
MAR87	2.00	72.00	144.00	6.76	0.00
APR87	2.00	0.00	0.00	0.00	0.00
MAY87	2.00	120.75	241.50	5.86	0.00
** Worker 244					
DEC86	2.00	48.00	96.00	0.00	0.00
JAN87	2.00	168.00	336.00	36.40	0.00
FEB87	2.00	160.00	320.00	34.00	0.00
MAR87	2.00	176.00	336.00	30.85	0.00
APR87	2.00	192.00	384.00	28.60	0.00
JUN87	2.00	176.00	335.50	8.39	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 245					
FEB87	1.68	25.75	43.26	0.32	0.00
MAR87	1.68	94.75	159.18	2.59	0.00
APR87	3.35	137.65	410.68	66.45	0.00
MAY87	3.35	47.00	157.12	20.74	0.00
JUN87	3.35	36.00	119.93	13.06	0.00
** Worker 246					
APR87	2.00	95.00	190.00	8.86	0.00
MAY87	2.00	144.00	288.00	13.52	0.00
JUN87	2.00	56.00	112.00	2.44	0.00
** Worker 247					
JUN87	3.35	0.00	0.00	0.00	0.00
** Worker 248					
FEB87	3.35	3.50	11.73	0.82	0.00
MAR87	3.35	6.50	21.78	1.56	0.00
APR87	3.35	6.00	20.11	1.41	0.00
MAY87	3.35	9.50	31.83	2.22	0.00
JUN87	3.35	8.00	26.81	1.91	0.00
** Worker 249					
FEB87	3.35	3.50	11.73	0.82	0.00
MAR87	3.35	6.50	21.78	1.62	102.39
APR87	3.35	6.75	22.62	1.58	84.20
MAY87	3.35	13.00	43.55	3.05	-654.91
JUN87	3.35	37.25	124.79	10.18	96.09
** Worker 250					
JUL86	3.35	188.00	629.80	84.34	0.00
AUG86	3.35	160.00	536.00	64.07	0.00
SEP86	3.35	152.00	509.22	58.29	0.00
OCT86	3.35	178.50	597.98	77.45	0.00
NOV86	3.35	153.50	514.25	65.79	0.00
MAR87	3.35	7.00	10.05	1.23	
** Worker 251					
JUL86	3.35	79.00	264.65	38.38	28.83
AUG86	3.35	45.25	151.59	22.74	28.83
SEP86	3.35	42.00	140.71	17.94	28.83
** Worker 252					
JUL86	3.35	60.25	201.84	24.96	-5.92
AUG86	3.35	53.50	186.16	16.06	53.01
SEP86	3.35	72.50	249.81	29.77	53.01
OCT86	3.35	55.25	199.51	23.88	53.01
NOV86	3.35	37.50	125.63	13.24	53.01
APR87	3.35	0.00	0.00	0.00	0.00
MAY87	3.35	27.50	92.13	8.29	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
JUN87	3.35	28.50	95.48	8.44	0.00
** Worker 253					
JUL86	3.35	152.00	509.20	81.47	0.00
AUG86	3.35	168.00	562.80	84.42	0.00
SEP86	3.35	168.00	562.80	84.42	0.00
OCT86	3.35	184.00	616.40	92.46	0.00
NOV86	3.35	148.00	544.64	81.70	0.00
DEC86	3.35	176.00	589.60	88.44	0.00
JAN87	3.35	72.00	241.20	36.18	0.00
FEB87	3.35	97.50	326.62	24.72	0.00
MAR87	3.35	100.00	335.00	25.02	0.00
APR87	3.35	100.00	335.00	25.02	0.00
MAY87	3.35	104.33	349.51	25.02	0.00
JUN87	3.35	95.00	318.26	23.41	0.00
** Worker 254					
APR87	3.35	31.50	105.79	9.28	0.00
MAY87	3.35	147.50	494.12	86.86	0.00
JUN87	3.35	151.00	505.25	89.60	0.00
** Worker 255					
JUL86	3.35	62.50	209.37	24.72	-9.39
AUG86	3.35	0.00	0.00	0.00	-22.04
SEP86	3.35	115.25	386.09	85.81	-22.04
OCT86	3.35	31.00	103.58	13.80	59.94
NOV86	3.35	0.00	0.00	0.00	-40.81
DEC86	3.35	3.75	12.57	1.15	-157.17
JAN87	3.35	0.00	0.00	0.00	-157.17
FEB87	3.35	0.00	0.00	0.00	-127.28
** Worker 256					
JUL86	3.35	129.75	461.96	73.06	0.00
AUG86	3.35	106.00	101.84	8.89	118.00
SEP86	3.35	72.75	242.04	35.61	0.00
OCT86	3.35	81.25	272.18	39.08	-18.00
NOV86	3.35	33.75	113.06	10.51	0.00
FEB87	3.35	0.00	0.00	0.00	0.00
MAR87	3.35	55.50	185.93	16.33	0.00
APR87	3.35	0.00	0.00	0.00	0.00
MAY87	3.35	57.75	193.46	19.35	0.00
JUN87	3.35	109.25	386.22	34.79	-48.00
** Worker 257					
JUL86	3.35	4.00	13.33	0.95	-10.00
AUG86	3.35	11.00	36.39	2.61	-10.00
SEP86	3.35	16.00	53.10	3.80	-10.00
OCT86	3.35	20.50	68.63	4.91	-10.00
NOV86	3.35	17.50	58.60	4.20	-10.00
DEC86	3.35	18.00	59.87	4.29	-10.00
JAN87	3.35	15.00	50.12	3.57	-10.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
FEB87	3.35	17.50	58.59	4.18	-12.00
MAR87	3.35	16.00	53.39	5.98	-12.00
APR87	3.35	14.95	50.02	5.11	-12.00
MAY87	3.35	15.78	52.86	5.51	-12.00
JUN87	3.35	12.75	42.78	4.19	-12.00
** Worker 258					
JUL86	3.35	11.50	38.25	4.80	-11.00
AUG86	3.35	84.25	282.20	34.33	-11.00
SEP86	3.35	101.25	339.19	45.62	-11.00
OCT86	3.35	96.75	323.88	42.75	-11.00
NOV86	3.35	61.85	207.21	23.00	-11.00
DEC86	3.35	21.25	71.25	5.10	-94.00
JAN87	3.35	19.35	64.87	4.70	-94.00
FEB87	3.35	15.15	50.86	3.97	-97.00
MAR87	3.35	80.19	268.65	23.70	-97.00
APR87	3.35	31.93	106.97	9.30	-97.00
MAY87	3.52	27.48	92.06	7.73	-97.00
JUN87	3.35	26.30	88.09	7.89	-97.00
** Worker 259					
JUL86	3.35	3.25	10.79	0.77	-12.00
AUG86	3.35	22.50	75.54	5.39	-12.00
SEP86	3.35	16.50	55.50	3.98	-12.00
OCT86	3.35	21.00	68.95	4.93	-12.00
NOV86	3.35	17.00	57.05	4.08	-12.00
DEC86	3.35	16.00	53.66	3.85	-12.00
JAN87	3.35	11.75	39.49	2.82	-14.00
FEB87	3.35	9.00	30.02	2.14	-14.00
MAR87	3.35	69.87	234.07	21.37	-14.00
APR87	3.35	14.47	48.48	4.92	-14.00
MAY87	3.35	15.25	51.09	5.24	-14.00
JUN87	3.35	13.50	45.63	5.12	-14.00
** Worker 260					
JUL86	3.35	5.00	16.75	0.00	0.00
AUG86	3.35	5.00	16.75	0.00	0.00
FEB87	3.35	1.50	5.03	0.35	0.00
MAR87	3.35	5.00	16.75	1.20	0.00
APR87	3.35	6.50	21.78	1.52	0.00
MAY87	3.35	4.50	15.08	1.06	0.00
JUN87	3.35	4.00	13.40	0.96	0.00
** Worker 261					
JUL86	3.35	11.50	38.45	4.34	8.00
AUG86	3.35	30.50	101.84	8.89	8.00
SEP86	3.67	155.75	621.74	103.21	8.00
OCT86	3.52	165.25	577.88	97.44	8.00
NOV86	3.43	177.25	691.72	46.69	8.00
DEC86	3.44	151.00	590.90	126.66	8.00
JAN87	3.52	110.50	388.96	69.26	7.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
FEB87	3.52	159.25	560.56	86.80	7.00
MAR87	3.52	160.00	563.20	74.66	7.00
APR87	3.52	160.00	563.20	74.66	7.00
MAY87	3.52	160.00	563.20	74.66	7.00
JUN87	3.52	104.00	420.68	47.12	4.00
** Worker 262					
SEP86	4.00	123.25	493.00	79.23	0.00
** Worker 263					
JUL86	3.35	152.00	509.20	81.47	0.00
AUG86	3.35	168.00	562.80	84.42	0.00
SEP86	3.35	168.00	562.80	84.42	0.00
OCT86	3.35	184.00	616.40	92.46	0.00
NOV86	3.68	152.00	559.36	83.95	0.00
DEC86	3.70	176.00	651.20	97.68	0.00
JAN87	3.70	144.00	532.80	79.92	0.00
FEB87	3.70	160.00	592.00	88.80	0.00
MAR87	3.70	136.00	503.20	75.48	0.00
** Worker 264					
SEP86	4.00	132.00	528.00	88.80	0.00
APR87	3.35	0.00	0.00	0.00	0.00
MAY87	3.35	62.00	207.70	22.22	0.00
JUN87	3.35	82.75	292.05	26.78	-1.00
** Worker 265					
JUL86	3.35	0.00	0.00	0.00	0.00
AUG86	3.35	0.00	0.00	0.00	0.00
SEP86	3.35	47.00	157.46	12.95	0.00
OCT86	3.35	49.25	164.99	13.67	0.00
NOV86	3.35	39.75	133.16	10.87	0.00
DEC86	3.35	27.50	92.12	7.38	0.00
JAN87	3.35	31.75	106.36	8.10	0.00
FEB87	3.35	32.00	140.70	11.18	0.00
MAR87	3.35	41.25	138.19	10.88	0.00
APR87	3.35	30.25	101.47	8.26	0.00
MAY87	3.35	32.06	107.40	8.67	0.00
JUN87	3.35	23.00	77.35	6.53	0.00
** Worker 266					
SEP86	4.00	129.00	516.00	81.29	0.00
** Worker 267					
JUL86	3.35	152.00	509.20	81.47	191.51
AUG86	3.35	168.00	562.80	84.42	191.51
SEP86	3.35	168.00	562.80	84.42	191.51
OCT86	3.35	184.00	616.40	92.46	191.51
NOV86	3.68	152.00	559.36	83.95	191.51
DEC86	3.70	175.00	646.24	96.94	191.51
JAN87	3.70	152.00	562.40	84.36	191.51

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
FEB87	3.70	160.00	592.00	88.80	191.51
MAR87	3.70	160.00	592.00	88.80	191.51
APR87	3.70	150.34	556.26	109.69	191.51
MAY87	3.70	228.00	843.60	175.76	191.51
JUN87	3.70	173.00	691.25	144.63	191.51
** Worker 268					
JUL86	3.35	139.25	488.47	78.50	0.00
AUG86	3.35	54.50	182.58	26.47	0.00
SEP86	3.35	19.00	63.65	9.55	0.00
OCT86	3.35	84.00	281.40	40.91	0.00
NOV86	3.35	48.25	161.64	20.01	0.00
APR87	3.35	0.00	0.00	0.00	0.00
MAY87	3.35	66.00	221.10	25.43	0.00
JUN87	3.35	109.00	365.15	39.04	0.00
** Worker 269					
MAR87	3.35	16.50	55.28	6.85	0.00
** Worker 270					
JUL86	4.00	152.00	608.00	97.28	0.00
AUG86	4.00	166.00	664.00	99.60	0.00
SEP86	4.00	40.00	160.00	24.00	0.00
** Worker 271					
SEP86	4.00	10.25	41.00	6.56	0.00
FEB87	3.35	64.00	214.40	32.16	0.00
MAR87	3.35	136.00	455.60	68.34	0.00
** Worker 272					
MAY87	3.35	10.50	35.18	2.46	0.00
JUN87	3.35	78.25	262.14	20.17	6.01
** Worker 273					
JUL86	3.35	152.00	509.20	81.47	0.00
AUG86	3.35	168.00	562.80	84.42	0.00
SEP86	3.35	168.00	562.80	84.42	0.00
OCT86	3.35	184.00	616.40	92.46	0.00
NOV86	3.68	152.00	559.36	83.95	0.00
DEC86	3.70	176.00	651.20	97.68	0.00
JAN87	3.70	152.00	562.40	84.36	0.00
FEB87	3.70	160.00	592.00	88.80	0.00
MAR87	3.70	136.00	503.20	75.40	0.00
** Worker 274					
AUG86	3.35	100.25	335.84	54.74	0.00
SEP86	3.35	63.50	212.73	41.55	0.00
APR87	3.35	0.00	0.00	0.00	0.00
MAY87	3.35	48.00	160.80	12.30	0.00
JUN87	3.35	86.75	290.61	21.14	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 275					
JUL86	4.00	152.00	608.00	97.28	0.00
AUG86	4.00	164.75	659.00	98.85	0.00
SEP86	4.00	168.00	672.00	100.80	0.00
OCT86	4.00	184.00	736.00	110.40	0.00
NOV86	4.40	152.00	668.80	100.32	0.00
DEC86	4.40	176.00	774.40	116.16	0.00
JAN87	4.40	152.00	668.80	100.32	0.00
FEB87	4.40	160.00	704.00	105.60	0.00
MAR87	4.40	160.00	704.00	105.60	0.00
APR87	4.40	176.00	668.80	139.09	0.00
MAY87	4.40	236.00	1038.40	223.76	0.00
JUN87	4.40	187.00	822.03	176.86	0.00
** Worker 276					
SEP86	4.00	11.25	45.00	5.40	0.00
** Worker 277					
SEP86	4.00	102.50	410.00	76.29	0.00
OCT86	3.52	118.75	418.00	81.77	0.00
NOV86	3.52	143.00	503.36	101.24	13.27
DEC86	3.52	94.00	395.59	65.17	47.71
JAN87	3.52	102.75	361.68	56.84	47.71
FEB87	3.52	140.00	492.80	70.10	-15.01
MAR87	3.52	121.00	425.92	42.98	163.86
APR87	3.52	120.00	422.40	48.08	58.06
MAY87	3.52	139.50	502.10	59.58	42.67
JUN87	3.52	132.00	486.76	55.83	55.42
** Worker 278					
JUL86	3.35	3.25	10.79	0.77	-22.34
AUG86	3.35	33.50	112.29	11.54	36.43
SEP86	3.67	155.75	612.50	114.45	36.43
OCT86	3.35	50.75	169.97	19.62	0.00
NOV86	3.35	39.25	131.46	10.39	36.43
DEC86	3.35	53.00	177.12	9.58	115.76
JAN87	3.35	41.00	137.69	10.29	20.39
FEB87	3.35	42.00	140.94	11.24	20.39
MAR87	3.35	40.50	135.81	11.35	-79.66
APR87	3.35	33.50	112.21	9.54	-187.26
MAY87	3.35	42.25	141.54	14.19	24.13
JUN87	3.35	23.47	78.63	7.66	51.34
** Worker 279					
SEP86	4.00	132.25	529.00	90.05	0.00
** Worker 280					
JUL86	3.35	152.00	509.20	81.47	0.00
AUG86	3.35	160.00	536.00	80.40	0.00
SEP86	3.35	163.50	547.73	82.15	0.00
OCT86	3.35	180.00	603.00	90.45	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
NOV86	3.68	136.50	502.32	75.35	0.00
DEC86	3.70	160.00	592.00	88.80	0.00
JAN87	3.70	132.00	488.40	73.26	0.00
FEB87	3.70	158.50	586.45	87.97	0.00
MAR87	3.70	136.00	503.20	75.48	0.00
** Worker 281					
JUL86	3.35	65.00	217.76	22.60	0.00
AUG86	3.35	8.00	26.80	1.92	0.00
SEP86	3.35	52.50	175.88	14.72	0.00
OCT86	3.35	53.00	177.55	15.25	0.00
NOV86	3.35	52.00	174.21	18.01	0.00
DEC86	3.35	71.50	239.53	26.42	0.00
JAN87	3.35	47.00	157.46	11.82	0.00
FEB87	3.35	99.50	333.33	45.89	0.00
MAR87	3.35	61.25	205.19	16.52	0.00
APR87	3.35	28.50	117.35	8.86	0.00
MAY87	3.35	65.00	217.75	17.36	0.00
JUN87	3.35	81.75	273.91	19.82	0.00
** Worker 282					
JUN87	3.35	0.00	0.00	0.00	0.00
** Worker 283					
NOV86	3.35	18.00	60.30	6.22	0.00
DEC86	3.35	12.00	40.20	4.14	0.00
JAN87	3.35	28.00	93.80	11.67	0.00
FEB87	3.35	24.00	80.40	6.11	0.00
MAR87	3.35	3.00	10.05	1.23	
APR87	3.35	64.00	206.20	21.41	70.00
MAY87	3.35	67.75	226.97	28.97	
JUN87	3.35	111.00	371.86	58.38	0.00
** Worker 284					
SEP86	4.00	117.25	469.00	73.89	0.00
** Worker 285					
SEP86	4.00	128.00	512.00	99.77	0.00
FEB87	3.35	0.00	0.00	0.00	0.00
MAR87	3.98	107.75	380.96	71.92	0.00
APR87	4.60	176.00	809.60	121.44	0.00
MAY87	4.60	160.00	736.00	110.40	0.00
JUN87	4.60	176.00	809.60	121.44	0.00
** Worker 286					
SEP86	4.00	139.25	557.00	96.54	0.00
APR87	3.35	11.25	37.69	3.77	0.00
MAY87	3.35	25.50	85.43	12.81	0.00
** Worker 287					
FEB87	3.35	3.50	11.73	0.82	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAR87	3.35	9.50	31.83	2.32	0.00
APR87	3.35	25.25	84.59	7.19	0.00
MAY87	3.35	22.00	73.70	5.16	0.00
JUN87	3.35	23.00	77.06	5.59	0.00
** Worker 288					
FEB87	3.70	160.00	592.00	88.80	0.00
MAR87	3.70	171.00	618.17	92.73	0.00
APR87	4.00	152.00	567.20	114.18	0.00
MAY87	4.00	278.95	1115.78	242.83	0.00
JUN87	4.00	180.00	720.08	151.74	0.00
** Worker 289					
SEP86	3.75	42.00	0.00	0.00	0.00
OCT86	3.75	123.25	462.19	75.87	0.00
NOV86	3.75	120.00	462.19	75.87	0.00
DEC86	3.75	132.00	450.00	72.86	0.00
JAN87	3.75	132.00	472.50	76.61	0.00
FEB87	3.75		225.00	37.03	0.00
** Worker 290					
SEP86	3.75	42.00	0.00	0.00	516.06
OCT86	3.75	123.25	462.19	75.87	580.98
NOV86	0.00	120.00	462.19	75.87	63.47
DEC86	0.00	75.00	240.94	37.57	891.20
JAN87	0.00	132.00	427.50	68.51	583.07
FEB87	0.00	0.00	225.00	37.03	709.27
** Worker 291					
JUL86	3.35	140.00	369.37	44.91	0.00
AUG86	3.35	147.00	470.68	77.58	0.00
SEP86	3.35	150.00	472.36	78.00	0.00
OCT86	3.35	150.00	469.84	77.34	0.00
NOV86	3.35	133.00	474.03	78.40	0.00
DEC86	3.35	160.00	626.14	98.93	0.00
JAN87	3.50	157.50	504.00	87.47	0.00
FEB87	3.50	150.00	539.01	96.09	0.00
MAR87	3.50	165.00	525.88	92.85	0.00
APR87	3.50	165.00	525.88	92.85	0.00
MAY87	3.50	150.00	520.63	91.57	0.00
JUN87	3.65	150.00	523.70	92.32	0.00
** Worker 292					
JUL86	3.85	120.00	485.10	92.15	0.00
AUG86	3.85	126.00	462.00	75.46	0.00
SEP86	4.10	186.00	731.00	133.58	0.00
OCT86	4.30	138.00	490.20	93.41	0.00
NOV86	4.30	118.50	516.00	99.78	0.00
DEC86	4.30	132.00	534.28	104.28	0.00
JAN87	4.40	132.00	548.40	109.42	0.00
FEB87	4.40	120.00	528.00	128.24	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
MAR87	4.40	132.00	792.00	186.86	0.00
APR87	4.80	126.00	576.00	140.06	0.00
MAY87	4.80	126.00	547.20	144.96	0.00
JUN87	4.80	132.00	604.80	159.16	0.00
** Worker 293					
JUL86	3.85	120.00	461.00	86.14	0.00
AUG86	3.85	126.00	462.00	64.14	0.00
SEP86	4.10	142.50	563.57	114.24	0.00
OCT86	4.10	119.75	490.98	160.59	0.00
NOV86	4.30	99.50	502.93	163.18	0.00
DEC86	4.30	132.00	536.43	130.85	0.00
JAN87	4.30	108.00	576.60	175.54	0.00
FEB87	4.30	120.00	516.00	163.00	0.00
MAR87	4.40	132.00	792.00	124.43	0.00
APR87	4.40	132.00	589.60	101.79	0.00
MAY87	4.80	126.00	644.80	115.40	0.00
JUN87	4.80	132.00	681.60	124.47	0.00
** Worker 294					
JUL86	3.85	114.00	485.10	92.15	0.00
AUG86	3.85	126.00	438.90	69.96	0.00
SEP86	4.10	186.00	731.10	133.58	0.00
OCT86	4.30	138.00	516.00	99.78	0.00
NOV86	4.30	118.50	516.00	99.78	0.00
DEC86	4.30	132.00	534.28	104.28	0.00
JAN87	4.40	132.00	548.40	109.42	0.00
FEB87	4.40	120.00	528.00	104.40	0.00
MAR87	4.40	126.00	765.60	144.59	0.00
APR87	4.80	132.00	576.00	116.22	0.00
MAY87	4.80	120.00	576.00	116.22	0.00
JUN87	4.80	132.00	604.80	123.32	0.00
** Worker 295					
OCT86	4.00	30.00	0.00	0.00	432.70
NOV86	4.00	114.00	360.00	78.15	618.83
DEC86	4.00	132.00	456.00	109.98	718.35
JAN87	4.10	120.00	412.80	75.99	596.18
FEB87	4.10	120.00	492.00	95.52	723.07
MAR87	4.10	132.00	712.38	131.35	633.18
APR87	4.10	132.00	492.00	95.52	854.04
MAY87	4.30	126.00	504.00	98.48	691.30
JUN87	4.30	132.00	541.80	107.79	705.42
** Worker 296					
OCT86	4.00	30.00	0.00	0.00	0.00
NOV86	4.00	100.00	308.00	66.12	0.00
DEC86	4.00	102.00	456.00	109.98	0.00
JAN87	4.10	126.00	317.40	55.49	0.00
FEB87	4.10	120.00	492.00	95.52	0.00
MAR87	4.10	132.00	736.98	137.52	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
APR87	4.10	132.00	492.00	95.52	0.00
MAY87	4.30	126.00	504.00	98.48	0.00
JUN87	4.30	132.00	541.80	107.79	0.00
** Worker 297					
JUN87	3.35	60.00	0.00	0.00	0.27
** Worker 298					
MAR87	3.35	72.00	100.50	9.05	0.00
APR87	3.35	132.00	398.66	61.48	0.00
MAY87	3.35	120.00	402.84	80.52	0.00
JUN87	3.35	132.00	381.06	62.52	0.00
** Worker 299					
FEB87	3.35	120.00	301.50	47.09	0.00
MAR87	3.35	132.00	401.16	116.69	0.00
APR87	3.35	126.00	383.57	112.64	0.00
MAY87	3.35	120.00	404.51	117.52	0.00
JUN87	3.35	132.00	383.58	70.88	0.00
** Worker 300					
FEB87	3.35	120.00	301.50	40.21	0.00
MAR87	3.35	132.00	402.00	62.32	-9.20
APR87	3.35	114.00	363.48	53.03	286.81
MAY87	3.35	120.00	381.90	57.36	336.97
JUN87	3.35	132.00	381.90	57.37	314.03
** Worker 301					
JUL86		143.00	67.32	2.53	0.00
AUG86		98.00	63.50	4.02	0.00
APR87		66.00	9.67	0.69	0.00
MAY87		48.00	7.95	0.57	0.00
JUN87	0.24	43.00	10.66	0.76	0.00
** Worker 302					
JUL86	1.01	176.00	129.84	10.53	0.50
AUG86	1.01	160.00	162.35	13.59	0.50
SEP86	1.01	136.00	135.42	10.99	0.50
OCT86	1.01	184.00	195.16	16.76	0.50
NOV86	1.01	128.00	182.92	15.57	0.50
DEC86	1.27	104.00	98.36	9.49	0.50
JAN87	1.01	176.00	193.46	16.74	0.50
FEB87	1.01	160.00	266.90	31.62	0.50
MAR87	1.01	176.00	211.48	20.72	0.50
APR87	1.01	176.00	191.42	16.83	0.50
MAY87	1.01	160.00	259.08	24.18	0.00
JUN87	1.01	136.00	259.08	24.18	0.00
** Worker 303					
JUL86	1.27	88.00	90.45	8.73	0.00
AUG86	1.27	80.00	82.40	7.96	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
SEP86	1.27	80.00	78.28	7.56	0.00
OCT86	1.27	92.00	84.46	8.15	0.00
NOV86	1.27	68.00	86.52	8.34	0.00
DEC86	1.27	60.00	98.36	9.49	0.00
JAN87	1.27	88.00	94.76	14.06	0.00
FEB87	1.27	80.00	116.39	18.53	0.00
MAR87	1.27	88.00	105.58	16.30	0.00
APR87	1.27	88.00	92.70	13.65	0.00
MAY87	1.27	80.00	87.04	12.48	0.00
JUN87	1.27	88.00	128.83	18.36	0.00
** Worker 304					
JUL86	1.37	160.00	206.62	31.04	0.00
AUG86	1.37	144.00	180.00	25.29	0.00
SEP86	1.37	160.00	178.56	24.99	0.00
OCT86	1.37	184.00	208.08	31.36	0.00
NOV86	1.37	128.00	199.44	29.50	0.00
DEC86	1.37	112.00	212.40	32.30	0.00
JAN87	1.37	168.00	198.00	36.09	0.00
FEB87	1.37	176.00	250.56	48.74	0.00
MAR87	1.37	176.00	212.40	39.39	0.00
APR87	1.37	176.00	227.87	44.59	0.00
MAY87	1.37	160.00	223.50	42.43	0.00
JUN87	1.37	152.00	280.80	49.99	0.00
** Worker 305					
JUL86	0.00	132.00	168.86	14.30	0.00
AUG86	1.57	132.00	162.75	13.64	0.00
SEP86	1.57	126.00	149.20	12.32	0.00
OCT86	1.57	138.00	57.14	4.08	0.00
NOV86	1.57	82.00	108.67	8.41	0.00
DEC86	1.57	108.00	110.34	8.57	0.00
JAN87	1.57	126.00	116.90	9.35	0.00
FEB87	1.57	120.00	199.76	18.66	0.00
MAR87	1.57	132.00	129.19	10.54	0.00
APR87	1.57	132.00	118.06	9.48	0.00
MAY87	1.57	114.00	74.53	5.47	0.00
JUN87	1.57	132.00	157.42	12.31	0.00
** Worker 306					
JUL86	0.55	66.00	13.59	0.97	0.00
AUG86	0.55	66.00	41.25	3.30	0.00
SEP86	0.55	63.00	8.97	0.64	0.00
OCT86	0.55	69.00	24.31	1.74	0.00
NOV86	0.55	36.00	25.67	1.83	0.00
DEC86	0.55	54.00	28.69	2.05	0.00
JAN87	0.55	57.00	18.69	1.33	0.00
FEB87	0.55	51.00	21.32	1.53	0.00
MAR87	0.55	57.00	16.32	1.17	0.00
APR87	0.55	66.00	9.53	0.68	0.00
MAY87	0.55	60.00	9.53	0.68	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
JUN87	0.55	44.00	14.36	1.03	0.00
** Worker 307					
JUL86	1.01	66.00	54.34	5.24	0.00
AUG86	1.01	66.00	55.55	4.44	0.00
SEP86	1.01	63.00	20.28	1.96	0.00
OCT86	1.01	63.00	28.86	2.78	0.00
NOV86	1.01	36.00	5.70	0.55	0.00
DEC86	1.01	39.00	22.29	2.16	0.00
JAN87	1.01	63.00	19.95	1.93	0.00
FEB87	1.01	60.00	31.71	2.52	0.00
MAR87	1.01	60.00	28.13	2.72	0.00
APR87	1.01	61.00	18.40	1.77	0.00
MAY87	1.01	51.00	2.36	0.23	0.00
JUN87	1.01	63.00	16.93	1.63	0.00
** Worker 308					
JUL86		88.00	181.56	16.66	0.00
AUG86		100.00	189.72	16.23	0.00
** Worker 309					
JUL86	1.18	132.00	151.77	12.64	0.00
AUG86	1.18	132.00	133.60	10.81	0.00
SEP86	1.18	120.00	106.81	8.23	0.00
OCT86	1.18	136.00	58.58	4.19	0.00
NOV86	1.18	80.00	93.55	7.00	0.00
DEC86	1.18	108.00	99.51	7.58	0.00
JAN87	1.18	126.00	128.42	10.49	0.00
FEB87	1.18	114.00	179.28	15.38	0.00
MAR87	1.18	132.00	150.39	12.59	0.00
APR87	1.18	126.00	134.06	11.02	0.00
MAY87	1.18	30.00	84.78	6.30	0.00
JUN87	1.18	120.00	157.19	12.29	0.00
** Worker 310					
JUL86	1.60	28.00	38.36	3.70	0.00
** Worker 311					
SEP86	1.18	124.00	80.91	5.80	0.00
OCT86	1.18	138.00	37.02	2.65	0.00
NOV86	1.18	108.00	94.68	7.06	0.00
DEC86	1.18	102.00	94.36	7.03	0.00
JAN87	1.18	132.00	85.64	6.49	0.00
FEB87	1.18	120.00	111.66	8.86	0.00
MAR87	1.18	132.00	92.09	6.97	0.00
APR87	1.18	129.00	86.18	6.41	0.00
MAY87	1.18	118.00	58.49	4.18	0.00
JUN87	1.18	132.00	118.17	8.65	0.00
** Worker 312					
SEP86	1.54	125.00	107.50	8.30	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
OCT86	1.54	138.00	55.59	3.98	0.00
NOV86	1.54	108.00	102.19	8.03	0.00
DEC86	1.54	104.00	92.24	7.07	0.00
JAN87	1.54	132.00	103.65	8.17	0.00
FEB87	1.54	120.00	157.21	13.25	0.00
MAR87	1.54	132.00	120.70	9.73	0.00
APR87	1.54	129.00	110.53	8.74	0.00
MAY87	1.54	119.00	83.99	6.32	0.00
JUN87	1.54	132.00	165.56	13.08	0.00
** Worker 313					
SEP86	1.44	136.00	171.09	14.78	0.00
OCT86	1.44	55.00	91.46	7.79	0.00
** Worker 314					
NOV86	1.50	107.00	187.68	19.07	0.00
DEC86	1.50	120.00	187.68	19.07	0.00
JAN87	1.50	176.00	284.92	57.21	0.00
FEB87	1.50	176.00	376.83	79.71	0.00
MAR87	1.50	168.00	310.08	63.43	0.00
APR87	1.50	176.00	258.74	56.76	0.00
MAY87	1.50	160.00	230.71	43.85	0.00
JUN87	1.50	176.00	328.78	61.51	0.00
** Worker 315					
JAN87		88.00	71.40	9.24	0.00
FEB87		84.00	124.27	20.17	0.00
MAR87	1.50	88.00	84.32	11.91	0.00
JUN87		86.00	159.46	24.67	0.00
** Worker 316					
APR87		88.00	88.10	6.58	0.00
MAY87		80.00	84.13	6.26	0.00
JUN87		85.00	125.98	9.27	0.00
** Worker 317					
APR87		66.00	18.24	1.76	0.00
MAY87		50.00	11.73	0.95	-10.00
JUN87		43.00	12.30	1.19	0.00
** Worker 318					
APR87		66.00	17.43	1.69	0.00
MAY87		50.00	19.29	1.86	0.00
JUN87		43.00	17.57	1.71	0.00
** Worker 319					
JUL86	3.35	67.00	0.00	0.00	0.00
AUG86	3.35	34.00	0.00	0.00	0.00
SEP86	3.35	64.00	0.00	0.00	0.00
OCT86	3.35	64.00	0.00	0.00	0.00
NOV86	3.35	40.00	0.00	0.00	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
DEC86	3.35	72.00	0.00	0.00	0.00
JAN87	3.35	64.00	0.00	0.00	0.00
FEB87	3.35	80.00	0.00	0.00	0.00
MAR87	3.35	64.00	0.00	0.00	0.00
APR87	3.35	80.00	0.00	0.00	0.00
MAY87	3.35	80.00	0.00	0.00	0.00
JUN87	3.35	64.00			0.00
** Worker 320					
JUN87				0.00	0.00
** Worker 321					
DEC86	3.35	100.00	0.00	0.00	0.00
JAN87	3.35	100.00	0.00	0.00	0.00
FEB87	3.35	80.00	0.00	0.00	0.00
MAR87	0.00	100.00	0.00	0.00	0.00
APR87	3.35	80.00	0.00	0.00	0.00
MAY87	3.35	80.00	0.00	0.00	0.00
JUN87	3.35				0.10
** Worker 322					
JUN87				0.00	0.00
** Worker 323					
JUN87					0.10
** Worker 324					
MAR87	4.80	160.00	0.00	0.00	0.00
APR87	4.80	160.00	0.00	0.00	0.00
MAY87	4.80	160.00	0.00	0.00	0.00
JUN87	4.80	160.00			0.10
** Worker 325					
MAR87	3.35	40.00	0.00	0.00	0.00
APR87	3.35	40.00	0.00	0.00	0.00
MAY87	3.35	40.00	0.00	0.00	0.00
JUN87	3.35	40.00			0.10
** Worker 326					
APR87	3.35	60.00	0.00	0.00	0.00
JUN87	3.35				0.10
** Worker 327					
APR87	3.35	0.00	0.00	0.00	0.00
MAY87	3.35	80.00	0.00	0.00	0.00
JUN87	3.35				0.10
** Worker 328					
JUL86	3.35	85.00	285.00	36.12	-7.33
AUG86	3.35	55.00	183.50	22.44	-7.33
SEP86	3.35	105.00	351.75	46.52	-7.33

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
OCT86	3.35	125.00	418.75	58.70	-7.33
NOV86	3.35	86.00	288.04	46.96	-7.33
DEC86	3.35	90.00	301.50	39.71	-7.33
JAN87	3.35	95.00	318.25	39.87	-11.33
FEB87	3.35	100.00	335.00	45.80	96.92
MAR87	3.35	100.00	335.00	45.80	106.62
APR87	3.35	95.00	318.25	42.33	106.62
MAY87	3.35	125.00	418.75	57.25	106.62
JUN87	3.35	80.00	268.00	33.64	106.62
** Worker 329					
JUL86	2.00	110.00	220.00	21.34	-6.00
AUG86	0.00	0.00	0.00	0.00	399.00
SEP86	0.00	0.00	0.00	0.00	399.00
OCT86	0.00	0.00	0.00	0.00	399.00
NOV86	0.00	0.00	0.00	0.00	399.00
DEC86	0.00	0.00	0.00	0.00	399.00
JAN87	0.00	0.00	0.00	0.00	399.00
FEB87	0.00	0.00	0.00	0.00	399.00
MAR87	0.00	0.00	0.00	0.00	399.00
** Worker 330					
JUL86	2.85	135.50	386.22	17.63	-5.87
AUG86	2.85	81.00	231.64	24.63	-5.87
SEP86	2.85	45.75	130.42	15.41	-5.87
OCT86	2.85	94.00	268.31	32.61	5.00
NOV86	2.85	95.00	269.73	32.86	5.00
DEC86	2.85	111.50	317.50	29.86	5.00
JAN87	2.85	47.50	134.53	4.84	5.00
FEB87	2.85	47.50	135.12	1.66	1.00
MAR87	2.85	69.25	197.07	17.09	1.00
APR87	2.85	67.00	191.46	3.63	-64.00
MAY87	2.85	57.50	164.02	14.34	-17.97
JUN87	2.85	54.75	156.16	14.68	-20.77
** Worker 331					
JUL86	3.50	82.50	288.75	55.60	-33.00
AUG86	3.50	82.50	288.75	54.94	-23.00
SEP86	3.50	113.50	397.25	79.37	-33.00
OCT86	3.50	145.50	509.26	105.27	-33.00
NOV86	3.50	133.00	465.50	101.25	-33.00
DEC86	3.50	106.00	371.00	76.31	-33.00
JAN87	3.50	127.50	446.25	81.67	-33.00
FEB87	3.50	130.75	457.63	76.29	-38.00
MAR87	2.00	111.50	389.88	60.70	-44.00
APR87	3.50	142.50	499.69	86.30	-38.00
MAY87	3.50	123.75	433.12	69.96	-38.00
JUN87	3.50	123.75	433.12	69.96	-38.00
** Worker 332					
JUL86	1.68	119.50	200.76	17.25	75.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
AUG86	1.88	115.50	217.37	21.50	84.26
SEP86	1.85	104.75	196.87	17.99	76.05
OCT86	1.88	116.00	217.26	21.49	188.00
NOV86	1.85	111.00	205.07	18.85	157.00
DEC86	1.85	97.50	183.20	16.43	156.00
JAN87	1.85	101.00	190.22	17.37	156.00
FEB87	1.88	109.00	204.78	19.07	156.00
MAR87	3.50	86.50	159.66	11.45	431.00
APR87	2.00	128.25	256.40	22.82	156.00
MAY87	2.00	118.00	235.88	28.26	156.00
JUN87	2.00	130.50	261.38	23.30	128.63
** Worker 333					
JUL86	1.68	120.00	201.72	18.75	-124.50
AUG86	1.85	99.00	186.64	18.69	-124.50
SEP86	1.85	104.70	197.14	18.06	-124.50
OCT86	1.88	116.00	218.26	21.70	-124.50
NOV86	1.85	110.34	205.07	18.85	-124.50
DEC86	1.85	97.50	183.20	16.43	-129.50
JAN87	1.85	101.50	190.73	17.34	-129.50
FEB87	1.88	108.00	202.40	18.57	-129.50
MAR87	2.00	112.25	224.33	13.10	-129.50
APR87	2.00	117.00	233.28	18.67	-129.50
MAY87	2.00	105.50	211.12		-129.50
JUN87	2.00	123.50	247.24	20.02	-129.50
** Worker 334					
JUL86	3.90	63.50	247.73	40.58	0.00
AUG86	3.90	103.50	404.24	75.84	174.50
SEP86	3.90	80.00	310.91	54.14	142.93
OCT86	3.90	81.00	317.23	58.92	162.12
NOV86	3.90	81.00	315.71	54.68	162.12
DEC86	3.90	81.00	315.90	54.68	162.12
JAN87	3.90	84.00	327.60	40.71	162.12
FEB87	3.90	78.00	303.58	39.28	103.65
MAR87	3.90	75.50	293.71	37.24	61.90
APR87	3.90	79.25	309.04	40.40	88.01
MAY87	3.90	100.50	391.49	46.57	73.42
JUN87	3.90	69.00	267.66	31.86	98.49
** Worker 335					
OCT86	3.40	68.00	230.52	24.53	372.00
NOV86	3.40	89.00	302.26	115.29	212.00
DEC86	3.40	92.50	314.16	42.47	212.00
JAN87	3.40	80.00	271.69	41.11	212.00
FEB87	3.40	141.00	479.40	115.69	0.00
MAR87	3.40	91.50	311.44	41.04	0.00
APR87	3.40	91.25	309.74	41.34	-78.00
MAY87	3.40	99.50	338.30	46.65	-6.00
JUN87	3.40	96.00	328.60	46.53	-6.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 336					
JAN87	3.35	32.25	108.04	10.60	0.00
FEB87	3.35	85.50	286.42	36.11	0.00
MAR87	3.35	76.00	254.60	29.15	38.55
APR87	3.35	94.25	315.88	42.18	102.04
MAY87	3.35	82.50	276.50	33.67	86.13
JUN87	3.35	94.50	316.76	42.43	116.77
** Worker 337					
FEB87	2.00	68.50	137.00	8.33	
MAR87	2.00	139.25	278.50	10.28	
APR87	2.00	162.50	325.00	14.74	
MAY87	2.00	126.00	252.00	10.64	
JUN87	2.10	133.00	279.32	14.41	
** Worker 338					
FEB87	4.00	64.00	256.00	44.64	0.00
MAR87	4.00				224.10
APR87	4.00	132.00			224.10
MAY87	4.00				224.10
JUN87	4.00	154.00			224.10
** Worker 339					
APR87	3.35	22.75	76.21	6.38	0.00
MAY87	1.17	22.50	43.77		0.00
JUN87	1.17	79.00	93.27	0.46	0.00
** Worker 340					
APR87	3.50	12.00			
MAY87	3.50				
JUN87	3.50				
** Worker 341					
FEB87	2.00	133.50	267.00	25.77	0.00
MAR87	2.00	142.00	284.00	26.45	0.00
APR87	2.00	135.00	270.00	26.09	-127.30
MAY87	2.00	120.75	241.50	23.36	-127.00
JUN87	2.10	142.50	297.66	28.73	-127.00
** Worker 342					
MAY87	0.90	54.00	81.46	8.45	0.00
JUN87	0.90	82.50	74.25	9.76	0.00
** Worker 343					
MAY87	1.68	54.00	90.72		0.00
JUN87	1.68	81.00	136.08	24.00	0.00
** Worker 344					
MAY87	1.58	54.00	63.99	0.00	0.00
JUN87	1.58	81.00	127.98	0.00	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 345					
MAY87	1.03	54.00	41.72	3.09	0.00
JUN87	1.03	81.00	83.43	1.29	0.00
** Worker 346					
MAY87	1.09	54.00	83.58	3.10	0.00
JUN87	1.09	58.25	63.51	0.26	0.00
** Worker 347					
JUL86	1.51	126.75	192.00	13.73	0.00
AUG86	1.27	124.25	158.24	11.32	0.00
SEP86	1.43	110.00	157.56	15.75	3.50
OCT86	1.53	121.75	186.28	13.32	-12.00
NOV86	1.43	131.25	187.78	13.42	-12.00
DEC86	1.28	116.00	149.13	10.67	-12.00
JAN87	1.44	93.25	134.64	9.63	0.00
FEB87	1.55	64.25	99.30	7.10	-17.40
MAR87	1.64	71.50	117.22	8.38	-17.40
APR87	1.63	132.00	215.48	15.41	-17.40
** Worker 348					
JUL86	1.76	121.50	213.29	15.25	-31.50
AUG86	1.61	122.25	205.87	14.72	-31.50
SEP86	1.81	123.50	223.28	22.32	-11.00
OCT86	1.81	128.00	231.48	16.58	-31.00
NOV86	1.88	131.25	246.44	20.73	-31.00
DEC86	1.67	156.00	262.80	18.79	-31.00
JAN87	1.91	131.75	252.12	29.93	-35.90
FEB87	1.91	103.50	198.46	14.19	-35.90
MAR87	2.05	88.50	181.42	19.53	-35.90
APR87	2.14	126.75	270.80	33.31	-39.90
MAY87	2.04	130.50	267.08	32.64	-39.90
JUN87	2.19	115.75	201.14	20.12	-39.90
** Worker 349					
JUL86	0.67	127.50	84.84	6.06	0.00
AUG86	0.54	122.25	66.39	4.74	0.00
SEP86	0.64	126.00	80.52	8.05	0.00
OCT86	0.66	128.00	84.97	6.08	0.00
NOV86	0.63	131.25	84.93	6.07	0.00
DEC86	0.58	153.50	88.83	6.36	0.00
JAN87	0.61	129.75	78.81	5.63	0.00
FEB87	0.54	99.00	53.15	3.80	0.00
MAR87	0.57	88.50	50.00	3.57	0.00
APR87	0.64	132.00	84.11	6.02	0.00
MAY87	0.53	132.50	70.39	5.04	0.00
JUN87	0.81	114.75	75.79	7.58	0.00
** Worker 350					
JUL86	1.42	127.00	180.89	12.94	-10.00
AUG86	1.19	121.80	144.72	10.35	-10.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
SEP86	1.28	122.00	156.56	15.65	-10.00
OCT86	1.16	121.75	140.88	10.07	-10.00
NOV86	1.22	131.25	160.38	11.46	-10.00
DEC86	1.20	153.50	184.28	13.18	-10.00
JAN87	1.45	111.75	162.03	14.16	-14.90
FEB87	1.40	99.00	138.44	9.89	-14.90
MAR87	1.51	81.25	122.71	9.76	-14.90
APR87	1.41	132.00	186.68	18.04	-14.90
MAY87	1.50	120.50	180.92	15.99	-14.90
JUN87	1.42	102.75	156.51	15.65	-14.90
** Worker 351					
JUL86	0.50	127.50	64.19	4.59	0.00
AUG86	0.44	120.25	52.96	3.79	0.00
SEP86	0.56	119.50	66.52	6.65	0.00
OCT86	0.54	122.00	65.40	4.68	0.00
NOV86	0.51	128.00	65.47	5.68	0.00
DEC86	0.49	145.50	71.26	5.10	0.00
JAN87	0.55	111.75	61.50	4.40	-4.00
FEB87	0.73	98.50	71.46	5.11	-4.00
MAR87	0.85	72.25	61.53	4.40	-4.00
APR87	0.79	120.00	94.27	6.74	-4.00
MAY87	0.82	122.00	100.79	7.20	0.00
JUN87	0.60	100.50	58.44	0.00	0.00
** Worker 352					
JUL86	1.68	92.75	140.25	15.57	-204.69
AUG86	1.68	49.00	117.11	12.90	-204.69
SEP86	1.68	92.00	114.82	13.08	-204.69
OCT86	1.68	91.50	153.66	18.47	-204.69
NOV86	1.68	92.00	164.49	20.81	-204.69
DEC86	1.68	76.00	132.69	13.92	-204.69
** Worker 353					
JUL86	1.68	0.00	0.00	0.00	0.00
AUG86	1.68	0.00	0.00	0.00	0.00
SEP86	1.68	0.00	0.00	0.00	0.00
** Worker 354					
JUL86	1.68	51.50	107.52	11.19	0.00
AUG86	1.68	64.50	77.28	7.45	0.00
SEP86	1.68	77.50	107.52	10.36	0.00
OCT86	1.68	50.00	84.00	8.10	0.00
NOV86	1.68	32.30	54.18	5.23	0.00
DEC86	1.68	35.50	59.64	5.75	0.00
JAN87	1.68	18.00	20.16	1.94	0.00
** Worker 355					
JUL86	1.68	63.25	139.74	15.45	0.00
AUG86	1.68	89.00	168.99	10.52	0.00
SEP86	1.68	104.00	152.38	18.19	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
OCT86	1.68	99.33	166.65	21.76	0.00
NOV86	1.68	108.50	182.15	24.12	0.00
DEC86	1.68	66.25	111.14	10.73	0.00
JAN87	1.78	79.32	137.19	22.47	0.00
FEB87	1.78	68.75	123.18	19.00	0.00
MAR87	1.78	63.33	112.56	17.36	0.00
APR87	1.78	79.26	141.63	23.36	0.00
MAY87	1.78	76.39	150.76	25.25	0.00
JUN87	1.78	77.00	137.64	22.55	0.00
** Worker 356					
JUL86	1.68	87.25	127.19	9.83	0.00
AUG86	1.68	90.50	151.98	12.59	0.00
SEP86	1.68	59.00	79.87	5.96	0.00
OCT86	1.68	87.50	143.63	11.78	0.00
NOV86	1.68	63.00	105.34	8.30	0.00
DEC86	1.68	53.00	88.50	5.74	0.00
JAN87	1.68	41.00	71.62	5.12	0.00
FEB87	1.90	35.00	66.99	4.72	-119.00
MAR87	1.90	45.00	84.78	6.06	-119.00
APR87	1.90	35.00	66.99	4.72	-119.00
MAY87	1.90	41.00	172.62	14.58	-119.00
JUN87	1.90	115.00	221.29	40.07	-119.00
** Worker 357					
JUL86	1.68	89.50	145.93	12.00	0.00
AUG86	1.68	94.00	157.07	13.08	0.00
SEP86	1.68	72.00	120.87	9.59	0.00
OCT86	1.68	86.00	143.69	11.78	0.00
NOV86	1.68	82.00	137.24	11.21	0.00
DEC86	1.68	51.00	84.99	6.60	0.00
JAN87	1.68	42.00	92.67	6.97	0.00
FEB87	1.90	44.00	82.97	6.19	0.00
MAR87	1.90	47.00	88.54	6.33	0.00
APR87	1.90	43.00	82.97	6.19	0.00
MAY87	1.90	78.00	147.95	12.22	0.00
JUN87	1.90	67.00	126.64	13.86	0.00
** Worker 358					
JUL86	1.68	65.20	87.36	10.17	0.00
AUG86	1.68	63.75	106.98	8.24	0.00
SEP86	1.68	68.00	113.94	8.90	0.00
OCT86	1.68	86.00	143.69	11.78	0.00
NOV86	1.68	69.25	116.33	9.14	0.00
DEC86	1.68	47.50	78.68	6.14	0.00
JAN87	1.68	46.25	82.57	6.02	0.00
FEB87	1.90	21.00	20.81	2.83	0.00
MAR87	1.90	44.00	82.38	5.89	0.00
APR87	1.90	42.00	79.08	5.66	0.00
MAY87	1.90	106.00	203.56	17.87	0.00
JUN87	1.90	89.00	170.07	17.39	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 359					
JUL86	1.68	74.50	137.31	11.17	200.00
AUG86	1.68	100.25	168.61	14.19	200.00
SEP86	1.68	71.50	120.16	9.51	200.00
OCT86	1.68	42.25	70.88	5.30	200.00
NOV86	1.68	78.25	131.36	10.59	200.00
DEC86	1.68	52.50	88.11	6.89	200.00
JAN87	1.68	72.00	75.19	5.37	200.00
FEB87	1.90	34.75	65.58	4.74	200.00
MAR87	1.90	45.50	85.90	6.14	200.00
APR87	1.90	44.00	65.58	4.70	200.00
MAY87	1.90	52.00	98.78	7.65	200.00
JUN87	1.90	62.00	117.54	17.38	200.00
** Worker 360					
JUL86	1.68	28.00	0.00	0.00	0.00
AUG86	1.68	53.50	126.24	14.03	0.00
SEP86	1.68	100.00	109.03	12.73	0.00
OCT86	1.68	106.33	178.57	24.51	0.00
NOV86	1.68	105.00	176.30	22.84	0.00
DEC86	1.68	84.00	145.85	16.77	0.00
JAN87	1.78	91.00	157.30	26.62	0.00
FEB87	1.78	93.50	166.41	28.50	0.00
MAR87	1.78	79.67	142.01	23.46	0.00
APR87	1.78	103.50	179.32	31.18	0.00
MAY87	1.78	98.74	175.67	30.41	0.00
JUN87	1.78	93.00	165.86	28.38	0.00
** Worker 361					
DEC86	1.68	83.84	145.85	16.17	0.00
JAN87	1.68	87.00	0.00	0.00	0.00
FEB87	1.68	66.39	111.54	17.17	0.00
MAR87	1.68	62.68	105.30	15.87	0.00
APR87	1.68	76.25	127.34	20.44	0.00
MAY87	1.68	76.39	128.34	20.64	0.00
JUN87	1.68	59.00	98.79	14.54	0.00
** Worker 362					
MAR87	1.68	4.50	7.11	0.51	0.00
APR87	1.68	23.00	38.56	2.75	0.00
MAY87	1.68	62.00	103.59	7.90	0.00
JUN87	1.68	63.00	106.21	15.01	0.00
** Worker 363					
JUN87		77.00	55.80	8.42	0.00
** Worker 364					
JAN87	1.68	64.00	134.40	0.00	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 365					
JUL86	7.35	92.00	620.20	126.08	0.00
AUG86	7.35	92.00	572.00	116.94	0.00
SEP86	7.15	80.00	572.00	116.94	0.00
OCT86	7.15	80.00	572.00	116.94	0.00
NOV86	6.95	80.00	556.00	113.56	0.00
** Worker 366					
JAN87	1.68	76.00	134.40	0.00	0.00
FEB87	7.15	75.50	421.85	91.04	0.00
MAR87	7.15	73.00	532.68	118.37	0.00
APR87	7.15	76.00	514.80	115.30	0.00
** Worker 367					
JAN87	1.68	72.00	134.40		0.00
** Worker 368					
JUN87		49.50	14.85	1.37	0.00
** Worker 369					
JUL86	7.15	92.00	600.60	123.98	0.00
AUG86	7.15	88.00	572.00	116.94	154.00
SEP86	7.15	82.00	550.55	111.32	154.00
OCT86	7.15	80.00	572.00	116.94	154.00
NOV86	6.45	88.00	594.00	126.35	154.00
** Worker 370					
JUL86	7.15	92.00	600.60	123.98	0.00
AUG86	7.15	100.00	572.00	116.94	45.00
SEP86	7.15	80.00	572.00	116.94	45.00
OCT86	7.15	40.00	286.00	42.90	45.00
** Worker 371					
JAN87	1.68	80.00	134.40	0.00	0.00
FEB87	7.15	84.00	457.60	99.85	0.00
MAR87	7.15	88.00	486.20	106.90	0.00
APR87	7.15	84.00	570.21	127.61	0.00
** Worker 372					
JUL86	7.15	92.00	600.60	123.98	0.00
AUG86	7.15	84.00	572.00	116.94	0.00
SEP86	7.15	82.00	572.00	116.94	0.00
OCT86	7.15	40.00	286.00	42.90	0.00
** Worker 373					
JAN87	1.68	80.00	134.40	0.00	0.00
** Worker 374					
JAN87	1.68	80.00	134.40	0.00	0.00
FEB87	7.15	80.00	421.85	91.04	0.00
MAR87	7.15	88.00	486.20	106.91	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
APR87	7.15	84.00	572.00	128.06	75.00
** Worker 375					
JUN87		73.75	67.95	11.54	0.00
** Worker 376					
JUN87		77.00	51.30	7.98	0.00
** Worker 377					
JAN87	1.68	76.00	134.40	0.00	0.00
FEB87	7.15	80.00	429.00	92.80	0.00
MAR87	7.15	88.00	572.00	128.06	0.00
APR87	7.15	88.00	572.00	128.06	183.00
** Worker 378					
JAN87	1.68	80.00	134.40	0.00	0.00
** Worker 379					
JUL86	1.80	76.00	136.80	1.26	0.00
AUG86	1.80	76.00	136.80	1.26	0.00
SEP86	2.05	80.00	172.20	2.04	0.00
OCT86	2.05	127.00	274.78	10.25	0.00
NOV86	2.05	90.00	205.00	4.16	0.00
DEC86	2.05	73.00	210.96	14.69	0.00
JAN87	2.05	95.00	235.75	2.66	0.00
FEB87	2.05	90.25	185.01	2.96	0.00
MAR87	2.15	105.00	233.25	3.17	14.67
APR87	2.15	110.00	236.50	3.44	14.67
MAY87	2.15	95.00	225.75	3.44	14.67
JUN87	2.15	80.00	225.75	21.15	14.67
** Worker 380					
JUL86	1.75	72.00	126.00	1.00	0.00
AUG86	1.75	84.00	147.00	1.39	0.00
SEP86	1.95	72.00	148.20	1.47	0.00
OCT86	1.95	127.00	260.33	8.21	0.00
NOV86	1.95	90.00	195.00	2.96	0.00
DEC86	1.95	74.00	197.48	13.69	0.00
JAN87	1.95	95.00	224.25	2.22	0.00
FEB87	1.95	95.25	185.74	2.98	0.00
MAR87	2.10	55.00	213.75	3.20	52.40
APR87	2.10	105.00	220.50	3.06	52.40
MAY87	2.10	95.00	220.50	3.32	52.40
JUN87	2.10	90.00	189.00	18.72	52.40
** Worker 381					
JUL86	1.80	80.00	141.12	0.00	0.00
AUG86	1.80	76.00	136.80	0.00	0.00
SEP86	1.80	80.00	151.20	0.00	0.00
OCT86	2.00	133.50	267.00	0.00	0.00
NOV86	2.00	90.00	200.00	0.00	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
DEC86	2.00	73.00	191.82	0.00	0.00
JAN87	2.00	95.00	230.00	0.00	0.00
FEB87	2.00	90.25	190.50	0.00	0.00
MAR87	2.00	105.00	210.00	0.00	-4.00
APR87	2.15	105.00	217.50	0.00	-4.00
MAY87	2.15	90.00	215.00	0.00	-4.00
JUN87	2.15	85.00	236.50	15.36	-4.00
** Worker 382					
AUG86	1.68	60.00	100.80	0.72	0.00
SEP86	1.68	72.00	120.96	1.46	0.00
OCT86	1.68	133.50	224.28	4.38	0.00
NOV86	1.80	85.00	180.00	2.56	0.00
DEC86	1.80	74.00	158.85	7.65	0.00
JAN87	1.80	95.00	207.00	1.92	0.00
FEB87	2.00	95.25	180.45	2.97	0.00
MAR87	2.00	110.00	220.00	3.08	32.92
APR87	2.00	105.00	210.00	3.08	32.92
MAY87	2.00	95.00	210.00	3.08	32.92
JUN87	2.00	94.00	188.00	17.40	32.92
** Worker 383					
AUG86	1.68	20.00	33.60	0.36	0.00
SEP86	1.68	80.00	134.40	1.44	0.00
OCT86	1.68	133.50	224.28	4.38	0.00
NOV86	1.75	85.00	169.40	2.28	0.00
DEC86	1.75	74.00	152.52	6.97	0.00
JAN87	1.75	95.00	201.25	1.83	0.00
FEB87	1.90	90.25	166.69	2.46	0.00
MAR87	1.90	110.00	214.50	2.84	29.76
APR87	1.90	100.50	190.95	2.62	29.76
MAY87	1.90	95.00	199.50	2.84	29.76
JUN87	1.90	85.00	161.50	12.33	29.76
** Worker 384					
OCT86	1.68	64.50	108.36	2.56	0.00
** Worker 385					
NOV86	1.68	45.00	92.40	1.14	0.00
DEC86	1.68	68.00	128.74	6.32	0.00
JAN87	1.68	95.00	193.20	4.50	0.00
FEB87	1.75	90.25	161.77	0.27	0.00
MAR87	1.75	105.00	183.75	0.52	0.00
APR87	1.75	105.00	183.75	0.52	0.00
MAY87	1.90	95.00	190.75	0.52	0.00
JUN87	1.90	90.00	171.00	10.88	0.00
** Worker 386					
MAR87	1.68	65.00	109.20	0.39	0.00
APR87	1.68	100.00	176.40	1.71	0.00
MAY87	1.68	95.00	176.40	2.28	0.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
JUN87	1.80	85.00	153.00	11.58	0.00
** Worker 387					
JUL86	1.47	114.75	262.35	22.54	0.00
AUG86	1.47	45.00	44.12	3.21	0.00
SEP86	1.47	141.50	154.56	13.81	0.00
OCT86	1.47	70.75	103.99	8.81	0.00
NOV86	1.47	25.50	37.49	3.23	0.00
DEC86	1.47	49.50	72.43	5.71	0.00
JAN87	1.47	35.50	82.30	8.55	0.00
FEB87	2.21	58.00	128.05	9.15	0.00
MAR87	2.21	100.00	219.42	25.75	0.00
APR87	2.21	100.00	219.42	25.75	0.00
MAY87	2.21	89.00	198.66	20.01	0.00
JUN87	2.21	96.50	213.26	34.10	0.00
** Worker 388					
JUL86	1.47	155.00	266.12	22.55	0.00
AUG86	1.47	128.00	124.94	9.96	0.00
SEP86	1.47	154.50	174.25	14.72	0.00
OCT86	1.47	104.50	141.07	12.34	0.00
NOV86	1.47	25.00	33.75	2.91	0.00
DEC86	1.47	91.00	115.34	8.82	0.00
JAN87	1.47	109.50	365.28	44.77	0.00
FEB87	2.21	161.50	530.33	92.23	0.00
MAR87	2.21	151.50	507.71	86.65	0.00
APR87	2.21	159.50	513.59	88.11	0.00
MAY87	2.21	115.50	444.53	71.09	0.00
JUN87	2.21	164.00	549.40	87.79	66.00
** Worker 389					
FEB87	3.19	71.00	138.82	10.09	0.00
MAR87	2.12	140.00	296.98	36.17	0.00
APR87	2.29	147.00	336.56	44.76	0.00
MAY87	2.29	137.00	317.87	41.33	0.00
JUN87	2.70	149.25	402.22	64.32	20.40
** Worker 390					
JUL86	1.29	155.00	270.17	22.90	0.00
AUG86	1.29	124.50	165.76	17.00	0.00
SEP86	1.29	163.00	238.65	25.95	0.00
OCT86	1.76	73.25	128.89	14.71	0.00
NOV86	1.29	25.50	32.90	2.83	0.00
DEC86	1.29	84.00	281.22	34.27	0.00
JAN87	1.29	108.25	471.45	58.75	0.00
FEB87	2.38		123.69	9.11	0.00
MAR87	2.38	60.50	144.55	10.37	0.00
APR87	2.38	118.50	282.22	33.13	0.00
MAY87	2.38	89.00	213.99	23.29	0.00
JUN87	2.38	96.50	229.67	36.73	15.00

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Month	Hourly Wage	Hours Worked	Gross Wages	Taxes Withheld	Benefit Reduction
** Worker 391					
FEB87	3.35	127.25	391.93	58.11	0.00
MAR87	3.35	144.00	482.59	80.47	0.00
APR87	3.35	132.00	442.02	70.44	0.00
MAY87	3.35	128.50	417.94	64.52	0.00
JUN87	3.35	108.00	361.80	57.86	0.00
** Worker 392					
APR87	1.78	107.00	191.99	15.50	0.00
MAY87	1.78	110.50	219.52	25.43	0.00
JUN87	2.20	56.75	222.96	35.66	0.00
** Worker 393					
JUL86	1.03	141.50	242.28	20.25	0.00
** Worker 394					
JAN87	3.35	73.00	300.20	36.85	0.00
FEB87	3.35	131.75	454.31	73.49	0.00
MAR87	3.35	184.00	616.68	113.51	0.00
APR87	3.35	152.50	511.28	87.52	0.00
MAY87	3.35	182.00	529.93	92.13	0.00
JUN87	3.35	182.00	610.33	97.60	0.00

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